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ABSTRACT

Designed to guide church groups interested in opening and operating day care and preschool centers, this book offers a view of such centers as extensions of the church. Contents of the volume are divided into four parts devoted to (1) getting a church early childhood education program started, (2) administering the center, (3) operating the new program, and (4) providing leadership for the program. Numerous brief chapters in each of these parts address a broad range of topics. The first two chapters of part 1 discuss starting an early childhood education ministry in the local church and provide suggestions for helping the pastor or committee present plans for such a ministry to the church. Most chapters offer guidelines for center operation and include illustrative charts, checklists, brochures, schedules, checks, and other forms. Topics handled in somewhat greater depth focus on selecting the center staff; setting tuition and fees; handling income and expenses; record keeping; reporting and projecting center activities; enrolling prospective students; operating the food-service program; establishing discipline; planning the daily program; and examining the director's job description, qualifications, and responsibilities. Appended are a parent information booklet and teacher inservice and management guidebooks. (RH)

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# Daycare and Preschool Handbook

## FOR CHURCHES

JOHN R. McMURPHY
FOREWORD BY ELMER L. TOWNS

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CHRISTIAN HERALD BOOKS
Chappaqua, New York

OUC 2

*To my father, James R. McMurphy,*
*whose daily prayers on my behalf have*
*availed much.*

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Note: Throughout this book, the pronoun *he* is used to describe daycare directors, teachers, and students in a generic sense. The use of the masculine pronoun is not in any way intended to have sexist connotations. It is understood that most daycare workers and many daycare/preschool directors are women.

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# Foreword

The popularity and success of the church daycare/preschool center are growing at a phenomenal rate. There are many reasons why churches are concerned about preschoolers. First, they want to reach them for Christ. Second, they want to provide a Christian environment for their growth. Third, they want to provide a ministry for the working mother. Fourth, they want to provide an evangelistic outreach to the homes of the neighborhood. And fifth, they want to make full use of the facilities of the church. Beyond this, there are a number of other reasons why churches open a daycare center.

Before a church begins a daycare center, leaders should ask the difficult questions "Why should we begin? How can we begin? When can we begin? How much will it cost?"

John McMurphy answers those questions in his book, *Daycare and Preschool Handbook for Churches*. This is perhaps the only book that has been prepared to guide a church in opening and operating a daycare/preschool center. Any church that thinks of opening such a center must have this book within easy grasp.

The outstanding thing about John McMurphy is that he recognizes that the ministry of the local church is paramount. The daycare/preschool center is an extension of the church. God has told us to be concerned about children. Jesus said, "Whoso shall receive one such little child in my name receiveth me" (Matthew 18:5). Those churches that work with children, attempting to minister to them in the name of Christ, are actually serving Christ.

May God use this book to its intended goal.

ELMER L. TOWNS

# Preface

The 1980s promise to bring changes that will affect the family structure and needs. Recent predictions indicate that more and more homes will have both parents working just to provide for the basic needs of the family. Someone is going to provide child care for those families. It could be the church!

The evangelical church movement has been accused of having little involvement in social ministries. Evangelical social ministries have included cross-cultural human-need ministries, inner-city cooperative mission work, and limited itinerant programs. The command of Christ is to show kindness to those in need (Matthew 25:34-46). By meeting the real needs of parents for child care in the community, the church can win a hearing with the Christless citizen of the community while providing a viable social ministry.

For too long the church has ignored single-parent families, providing few if any programs for them. One way to touch the lives of the people in such families is to provide a program of child care.

Young children have a natural desire to learn and grow. The daycare/preschool program can provide a structured setting in which children can learn pre-academic skills that are a foundation for reading, writing, and mathematics. Spiritual truth and moral conviction can be instilled in the very young child, along with other training in the preschool setting. This can give the young child the head start he needs toward excellence and leadership development.

This book was born out of the conviction that the local church needs to take a serious look at the option of providing a Christian child-care alternative in the community. Church facilities may show signs of wear from such a program, but facilities can be renewed. The opportunity to touch the lives of people may come only once. For a season the church has the opportunity to enrich the hearts of little children and reach out to touch unchurched adults. This book is offered to the local church as it endeavors to seek the mind of God regarding a Christian early childhood education ministry.

# Part I

## Getting a Church ECE Program Started

### INTRODUCTION

The first chapter of this book should be read by any pastor or lay person interested in an early childhood education (ECE) ministry, because it explores what is involved in starting such a ministry in the local church. Chapter 2 will help the pastor or committee exploring such a ministry present it to the church. The remaining chapters of the section give some immediate concerns for evaluation and action by the daycare committee.

After the church has decided to proceed, the committee should contact a consultant or hire a director to assist in setting up an ECE ministry. Many of the considerations discussed in these chapters and the decisions that must be made will be expedited with the help of a trained and experienced professional.

# 1 Considering a Church Daycare/Preschool Ministry

The pastor or a lay person in a church gets a vision of a daycare/preschool ministry. Immediately questions come to mind about the feasibility of such a program in the local church setting. This chapter is designed to anticipate and answer some of those questions.

### Reasons for Having a Daycare/Preschool Program

A daycare/preschool program is desirable to meet the needs of people whom the local church cares about. If there are working parents in the community; if there are no Christian daycare or preschool alternatives in the area; if there are buildings and space on the church property not being used on a daily basis; if there is a growing sense of God's leading to have such a program; then the church should consider starting a daycare/preschool program. If the church people have hearts of love that desire to reach out in a tangible way, a daycare/preschool program could be the best answer.

### Determining Feasibility

Contact the licensing agencies to determine the feasibility of beginning the program. Although the congregation has not yet decided to operate a licensed daycare/preschool program (and may never do so), the state regulatory agency will provide helpful information on standards for a good program. (See chapter 28 for a discussion of licensing for a church-operated daycare/preschool.) Check with the state governmental agencies and find out which one is involved in daycare/preschool or early childhood education (ECE) licensing. Ask the agency to send a copy of state laws that pertain to operating such a program. Some states may have few or no regulations pertaining to ECE programs. State licensing publications will give guidelines for pupil-teacher ratios, the number of square feet of floor space required per child, the number of restrooms needed, plus other regulations of concern to the local church.

Inquire with the local fire marshal regarding standards for fire safety with young children. Often the fire marshal's suggestions and important safety precautions have already been met by the church according to the insurance company's requirements.

Sometimes the state health department functions as a separate licensing agency and will need to be contacted regarding rules they may have for daycare centers. If the church decides to have a food-service program, the health department may need to inspect the kitchen facilities.

Some cities and communities require an occupancy permit. Contact the local town hall and ask what requirements, if any, they may have regarding the use of a church's facilities for daycare ministries.

Many metropolitan areas have a child-care resource center that will offer assistance to groups that wish to start daycare centers. They can offer helpful guidelines for working with government agencies involved in starting such a program.

### Evaluating Facilities and Outdoor Space

The church plant can be used more than one day a week! Some churches have felt it is wise stewardship to use buildings for an ECE ministry throughout the week.

Again, the child-care licensing department of the state will give guidelines regarding how many square feet of floor space is needed for each child. For instance, the state of Washington requires thirty-five square feet of indoor space per four-year old child, and seventy-five square feet of outdoor space per four-year-old. Some states have standards on how many toilets and sinks are required per child (the state of Oregon requires one toilet per fifteen children over two years of age).

### Determining the Number of Children the Center Will Serve.

What is the maximum number of children the ECE ministry can serve at any one time? The number will undoubtedly be much smaller than the total number of children enrolled in the program, because many parents will enroll their children for only one or two days a week.

The total number of children the church can handle may be partially determined by assessing the floor space that will be available for the ECE program and dividing it by the state-required floor space per child.

**Establishing the Relationship of the ECE Program to the Church.**

In the beginning stages of planning it is important to determine the relationship the ECE program will have to the sponsoring local church. Some churches simply allow a local group to use their facilities to operate a daycare/preschool program. In this kind of situation the church acting as host will not be encumbered with all the responsibilities and decisions.

Other churches see the need to invest their own time and money in starting such a program as a ministry. The program may or may not become self-sufficient and distinct from the church. Each church may choose the level of involvement and interaction it has with the ECE program it operates.

Some churches choose to begin and operate their ECE programs as ongoing outreach ministries closely united with the church itself. Through them they may minister to parents needing child care with seminars, counseling services, Bible studies, and various levels of evangelistic outreach. It is important that a church make decisions about the status of the ECE program and publicly state their intentions so that they do not inadvertently mislead or offend the people of their community.

(This handbook is designed to help the church that is starting a daycare/preschool program and operating it with the intention that it be an integral part of the church. Although this manual will prove helpful to private and secular ventures in early childhood education, it is written primarily for the local church.)

The early planning stages are not too soon for a church to consider whether it will have a separate ECE board or have the new program operate under the official church board. The line of responsibility should be clearly understood by everyone involved at the outset of the venture.

It is recommended that a separate set of books be kept for the ECE center but that they be considered a subsystem under the church's books. Decisions about such matters will affect whether the planned ECE program can operate under the church's tax exemption status or whether it must apply for a separate exemption as a new nonprofit corporation.

**How Much Will a Church Have to Invest in an ECE Program?**

Daycare centers have proved that if they are operated efficiently

and if there is sufficient need, they will pay their way and even provide sufficient capital for future expansion and development. A good program will eventually generate sufficient income from tuition and fees to meet all the program's needs.

It is hard to say how much money a church will need to invest to begin an ECE ministry. Much of the needed investment will depend upon the readiness of the church facilities and the condition and amount of equipment that the church already has on hand. Use a projection worksheet (fig. 1) as a guideline for some of the initial expenditures that might be anticipated. Salary expenses and tuition income will vary depending on the local church context. A new center should develop a sample budget that reflects its particular program.

CHERRY VALLEY CHILDREN'S CENTER 1979 Projections

| | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Estim. Aver. Attnd. | 6.6 | 8.2 | 9.7 | 11.5 | 13.3 | 10 | 10 | 13.6 | 18 | 22 | 28 | 30 |
| Outstand. Bills | $ 978 | $ 788 | $ 568 | $353 | | | | | | | | |
| Outstanding Note | 3750 | 3750 | 3750 | 3750 | $3750 | $3750 | $3750 | $3750 | $3750 | $3750 | $3750 | $3750 |
| | | | | | | | +4% 200 | | | | | |
| | | | | | | | 4050 | | | | | |
| EXPENDITURES | | | | | | | | | | | | |
| Salaries (gross) | | | | | | | | | | | | |
| Assoc. Pastor | $900 | $900 | $900 | $900 | $900 | $900 | $900 | $900 | $900 | $900 | $900 | $900 |
| Staff | 650 | 650 | 650 | 700 | 725 | 575 | 500 | 625 | 1100 | 1355 | 1600 | 1600 |
| Classroom Suppl. | | 10 | 10 | 10 | 10 | 10 | 8 | 15 | 10 | 25 | 25 | 25 |
| Food Service | 130 | 140 | 145 | 150 | 155 | 150 | 150 | 150 | 185 | 200 | 215 | 225 |
| Office Sup. & Ser | 20 | 65 | 50 | 15 | 45 | | | 20 | 20 | 15 | 15 | 15 |
| Advertisement | 12 | 75 | 20 | 13 | 37 | 17 | 17 | 17 | 17 | 17 | 25 | 17 |
| Phone | 90 | 45 | 45 | 45 | 45 | 45 | 40 | 40 | 45 | 45 | 45 | 45 |
| Misc. Expend. | 5 | 15 | 20 | 20 | 20 | 20 | 20 | 15 | 20 | 25 | 25 | 25 |
| Federal With. Tax | 241 | 92 | 92 | 92 | 92 | 92 | 89 | 85 | 88 | 121 | 136 | 151 |
| Devel. & Equip. | 195 | 50 | 150 | 200 | 288 | | | | | | 250 | 200 |
| Outstand. Note | | | | | | | | 74 | 245 | 458 | 817 | 1106 |
| | 2243 | 2042 | 2082 | 2145 | 2317 | 1809 | 1724 | 1924 | 2630 | 3161 | 4055 | 4302 |
| INCOME | | | | | | | | | | | | |
| Tuition | 856 | 1065 | 1260 | 1505 | 1725 | 1300 | 1300 | 1766 | 2340 | 2860 | 3640 | 3900 |
| Enrollment Fees | | 30 | 30 | 15 | 30 | | | 30 | 90 | 75 | 120 | 45 |
| Drop-in Fees | 18 | 5 | | 5 | 5 | 5 | 5 | | 10 | | | |
| USDA Reimb. | 15 | 79 | 93 | 134 | 151 | 177 | 139 | 145 | 190 | 226 | 293 | 357 |
| Balance Forv. | 468 | | | | | | | | | | | |
| | 1357 | 1179 | 1430 | 1659 | 1911 | 1482 | 1444 | 1924 | 2630 | 3161 | 4055 | 4302 |
| NEEDED CH. SUPPORT | 886 | 863 | 752 | 486 | 406 | 327 | 208 | | | | | |
| | | | | | | | 4000 | | | | | |

Grand Total Expenditures: $30,432 Grand Total Income $26,432

Fig. 1. This worksheet was for the new year beginning three months after the Cherry Valley Children's Center was open. Each new center should set up a budget to project needed church support.

It may take six months to two years for a daycare center to become self-sufficient. Some churches assist the new ministry by carrying some of the overhead expenses, such as utilities, insurance, building maintenance, and trash-disposal services. A church should plan to have other sources of income (gifts, offerings, loans, budgeted amounts, or fund-raisers) to assist the center during the initial months of operation.

# 2 Presenting the Proposed ECE Ministry to the Church

The success of convincing the church body to start an early childhood education (ECE) program will grow out of the congregation's concern to meet this kind of need in their community. The church leadership should share the vision for an ECE program and help others envision the church's meeting the need for this program. Keep the focus on needs at this time, not on how it will work.

Begin by teaching the church congregation to be involved in practical Christian service projects in the church neighborhood. Help make individuals aware of the real need for an ECE program. Tell them about young mothers who desperately need time to themselves, about single parents who must work and need reliable child care, or about harried shoppers who need a chance to run errands without worrying about their children. Explain to the church people that children need the chance to interact with other children as part of their growing experience. Suggest that the church can have a ministry of love by providing Christian child care. Elaborate on the social, physical, and educational advantages the preschool-educated child has over those who have not been involved in such a program. Tell the church body of the contacts they can make with new, young families in the church's community.

Bring in Christian early childhood education specialists to explain daycare/preschool ministry opportunities to the congregation. Point out that many churches have discovered the importance of ministering to young children and have started ECE programs. Spend time talking with interested people in the congregation, and help them share the dream of having this kind of ministry. Take time to speak of the stewardship of using the church's facilities six days a week instead of one.

## 5 Reasons . . . for starting a Daycare/Preschool in your Church

1. The day care center is an excellent tool for church growth and evangelism. By having community children enrolled in your church's center you have contact with a family you might otherwise never meet.

2. Working mothers and fathers want a Christian emotional climate for the daily care of their child. Your church can meet a crying need in your community.

3. A day care center is a good way to lay a solid economic foundation and constituent base for a Christian elementary school. Many churches start with a preschool program and then add a grade a year, recruiting their students from their own program.

4. A daycare/preschool program can prove to be a financial blessing to your church. If your center is efficiently managed and depending on its growth it should start paying for itself in a year's time.

5. In a day of scrutinizing concern for efficiency, you can use your church plant over 60 hours a week instead of two or three. Get involved in this exciting outreach ministry and your community will take notice that "things are happening" at your church.

Fig. 2. Five reasons for an ECE program.

Share the vision of developing other ministries to parents in conjunction with the ECE program. There will be opportunities for women's Bible studies, family seminars, and children's programs in the evenings.

Begin to pray in public and private that God will give the congregation a burden for this ministry. Pray that the church leadership will find God's leading in this kind of ministry. Pray that God will take the seed of faith for a young children's work and let it grow to fruition.

# 3 Determining When to Start

The best time of the year to open an early childhood education (ECE) center is in late August or early September. It is a natural time of the year, because parents are sending older children to public school, and they are likely to begin to consider sending their preschoolers to nursery school. It is the end of summer and vacations. Since older children are in school, they can no longer supervise their younger brothers and sisters. Parents are establishing a regular schedule for the year, and they may be looking for day care on bowling or shopping days.

To begin a program in early fall, a church should start preparation the previous January. In January, facilities should be evaluated and plans should be made for any remodeling or other changes that must be made to meet licensing standards. Furnishings and equipment should be ordered by March for a June delivery and installation.

By April, the licensing agencies should be started in the process of licensing the church facilities. In May applications for a director should be sought. The director probably should be put on salary in mid-June or early July. In June a news release should go out announcing the church's intent to start an ECE program. By mid-July a flier should be prepared and sent through a direct mailing service to residents of the community. Telephone service should be provided from early August. Registrations should be received beginning in mid-August, and any additional staff that must be hired or recruited should be secured by that time.

# 4 Setting Some Goals

The pastor and church members should ask themselves some questions about their reasons for starting a daycare/preschool program. The church can begin to formulate a statement of purpose similar to the following one, taken from the Cherry Valley Children's Center parent information booklet.

> The [daycare/preschool] center serves as an extension of the church into the community, meeting religious, cultural, and educational needs of various families. All programs will only supplement the God-ordained parental responsibilities for the care and education of children....
>
> The church's desire is to assist parents by providing a Christian atmosphere and spiritual training, along with quality early childhood education for students. The [church] believes the preschool context offers the opportunity for children to begin making adjustments that will aid in their social development....
>
> Briefly stated, the purposes of the preschool program are: (1) to provide a rich program of activities designed to promote the spiritual, physical, intellectual, social, emotional, and aesthetic growth of the preschool-age child; and, (2) to provide services for parents of the community who need to send their children to the center.

It should be a stated goal that the church intends to provide a program of high quality as a service to the community. It should also be stated whether the church intends to provide a structured type of program. If the church eventually intends to start a grade school, it should be mentioned that the daycare center is the first of a planned program of expanding ministries in the field of Christian education.

The time the church invests in setting goals is well spent; concrete goals for the new ministry give the church a definite direction in which to work.

# 5 Identifying the Programs and Services the Center Will Offer

## Identifying the Programs and Services the Center Will Offer

Early childhood education (ECE) programs are commonly misnamed. Consequently, there is a lot of confusion about them. Several ECE programs will be discussed in this chapter.

### The Preschool

A preschool, or nursery school, provides a child with a structured setting in which to learn social interaction skills; prereading skills; relationships; sequence; recognition of colors, numbers, and letters; rhythm; following directions; and many other skills. A preschool usually has structured learning periods. Preschool programs may run anywhere from two mornings to five days a week. Some states do not require a license to operate a preschool in the church.

### The Daycare Center

A daycare program provides supervised care for children. It may serve infants, a few weeks old to twelve months; toddlers, twelve months to thirty months; preschoolers, thirty months to five years of age; and school-age children five years old to about ten (at which age parents usually find alternatives for child care). Depending upon the center's philosophy and the state's licensing standards, the daily program may vary from being a fairly unstructured babysitting type of care to being a competent training program by a professional staff.

Before- and after-school care is a particular kind of day care that offers supervision of children before they need to be at school and then again after they get out of school. Often separate areas are required for school-age children's programs and preschool-age children's programs.

Summer day camp is another type of day care that provides an active daily program for older children out of school for the summer months. It may be held on the church's property, or it may involve daily field trips. It does not include overnight care for children.

### The Complete ECE Program

Some centers may choose to offer several types of preschool and daycare services. The church may choose to combine a preschool with a daycare program for children under five, or they may choose to care for infants only. The kind of program in view in this book is primarily a combined daycare/preschool program.

Each church needs to evaluate what age children it wishes to serve. Depending upon state licensing standards for facilities, any of the various age groups may be served. There are different things to consider with each of the age groups. Older children are quick to learn. Some younger children are very impressionable but not capable of as much muscle coordination. Neither are they capable of following directions as well. Infants and toddlers will need the nurturing warmth and love of a caring staff. They will need extra time and convenient facilities to meet their needs. Because of the extra time for toilet training and feeding with infants and toddlers, some secular daycare centers choose not to care for them, leaving a real need that can be met by a local church daycare center.

### The Importance of an Appropriate Name

After the church knows which programs it will start with and perhaps which services it will offer in the future, it can select a name. The name the church chooses should be specific enough to describe the services the church wishes to offer, yet broad enough to allow the church to add ministries as it sees the need. A name that conveys the message of a Christian emphasis ought to be considered. The name the church chooses ought to be easy to say in answering a telephone.

# 6 Selecting the Staff of the ECE Program

## Choosing the Staff

### THE DIRECTOR

The director, also known as the head teacher or program supervisor, will in a very real way affect the success of the new program. The director should be able to administrate a staff, be able to keep accurate records, have some knowledge in business, and have a working knowledge of bookkeeping (although a bookkeeper or secretary may be hired to assist the director). He must understand child development, be skilled in working with children and people in general, and have a desire to minister in this particular way. He will need to be able to handle parental problems and serve as a liaison between the new daycare program and the established church ministries.

### OTHER STAFF

It will probably be best if a director is hired first so that he may be involved in the further selection of the staff, building the team he will manage. The director can effectively do the work of interviewing, researching references, and recommending the staff selection to the board.

Minimum requirements for staff members are outlined in state licensing laws. California requires one staff person per twelve thirty-month- to five-year-old children. The state of Washington requires one staff member to ten children. Various states also set minimum age limits and minimum training or experience requirements for various staff personnel.

### HOW MANY STAFF MEMBERS?

A fully operating daycare center with about thirty children should have a director and two staff people supervising and caring for the children enrolled. That is a ten to one pupil-teacher ratio. The director may need time away from the children for bookkeeping, shopping, and administration. If so, additional help will be needed. If the center is



Oct 21

THE CHERRY VALLEY CHILDREN'S CENTER Job Application

1. Name_____ Phone Number_____
   Address_____ Sex_____ Age_____
   In emergency contact_____ Phone Number_____
   Marital status: Married_____ Single_____ Divorced_____
   Children? yes_____ No_____ No. of children_____ Ages of children_____
   How does your spouse feel about your working?_____
   Have your ever been convicted of a felony?_____
   Position applying for_____ Second choice_____
   Are you seeking full time_____ or part time_____ employment? No. of hours _____

2. Do you attend church? Yes_____ No_____ Where?_____
   I attend church once a month_____ twice a month_____ thrice a month_____ more_____
   Have you ever trusted Christ as your personal Saviour?_____
   If so, share briefly about it_____
   _____
   _____
   Use back if more space is needed

3. List your hobbies/leisure activities:_____
   _____
   What gifts/talents do you have?_____
   _____ Do you type?_____

4. Education:
   High School_____ Grade completed_____
   College_____ Degree_____ Major_____
   Years of College completed_____
   List classes you have take that pertain to Early Childhood Education:_____
   _____
   _____

5. Experience:
   A. Last job: Company_____ Supervisor_____
      Responsibilities_____ Pay_____
      Why you left?_____
      Dates of when you worked there_____
   B. Previous job: Company_____ Supervisor_____
      Responsibilities_____ Pay_____
      Why you left?_____
      Dates of when you worked there_____
   C. Previous job: Company_____ Supervisor_____
      Responsibilities_____ Pay_____
      Why you left?_____
      Dates of when you worked there_____
   D. Previous job: Company_____ Supervisor_____
      Responsibilities_____ Pay_____
      Why you left?_____
      Dates of when you worked there_____

6. List the names, addresses, and phone numbers of three references we might contact:

| Name | Address | Phone Number |
|---|---|---|
| | | |
| | | |
| | | |

Fig. 3. Sample work application for the Cherry Valley Children's Center.

open more than eight hours a day, additional help will need to be secured for the additional hours of care over an eight-hour shift.

#### WHAT ABOUT VOLUNTEERS?

Volunteer help may be used, but the value of volunteers is limited by their sense of commitment. Volunteers must be on time and on duty when they have volunteered to help. If volunteers are going to be counted in the pupil-teacher ratio, they must meet state regulations for staff persons. The director should ask for volunteers to make commitments for a definite period of service, and for a specified task with defined rules.

#### HOW TO PROCEED

Staff members should be chosen carefully. Use employment applications (fig. 3), and carefully review each one. Individuals who have a desire to learn should be selected. At least one of the staff or teachers hired should be experienced, and a good director can help train the inexperienced. Equal employment opportunities can be given to all qualified staff, but it should be stated that all employees must meet the qualifications for the job.

Since it is difficult to know how many children will actually be attending the church's new ECE program, at first it is wise to hire only a full-time director and another part-time staff person. Written contracts or working agreements for all staff members should be drawn up and signed by both the director and new staff members. New employees will need to fill out a federal Form W-4 and get necessary health approval that might be required by the state.

### Compensating the Staff

#### STAFF SALARIES

The daycare/preschool staff person is usually paid a wage slightly higher than minimum standards. Although this is a common practice, it does not necessarily have to be so in the church center. Determine the center's ability and then pay the staff accordingly.

#### OTHER BENEFITS AND INCENTIVES

If the director finds that the center cannot pay more than minimum wage to the staff, there are several things to keep in mind in regard to salaries and benefits. The director may use incentives as a key to build

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up staff morale and motivation. The conditions must be right for the incentive to be effective, and the value of the reward should increase each time. It would probably be wise to select and use a variety of incentives so that this law of diminishing returns does not come into effect. Increases in wages or additions of benefits may be small, but the results in changed attitudes and morale will be great.

The goal in working with the daycare staff is to give a positive attitude in regard to the ministry. Motivating by fear is contradictory to a Christian philosophy, and motivating by incentives is limited by finances. Although it should not be used as an excuse for underpaying employees, the workers should be reminded of the Christian mission of the church daycare center and the fact that the ministry has benefits only realized in heaven. If the employee is challenged by his work he will have a better attitude toward it.

## SETTING THE PROPER FIGURES

In considering salaries and benefits, the director should set up a chart listing all employees. Include on it the date they started work, their previous experience and training, their marital status (both for tax purposes and to determine if they are the principle breadwinners), the number of exemptions they claim (to determine the number of dependants they care for), and their working status (whether they are year-round or seasonal employees, part-time or full-time employees). From this information and an indication of previous wages, determine an hourly wage that is attractive enough for the staff person to be happy in an employment arrangement with the church daycare center.

CHERRY VALLEY CHILDREN'S CENTER

Employee Benefit and Compensation Chart

| Name (Title) | Started Work | Marital Status | Exemp. Cld. | Working Status | Gross Wage (per ind.) | Free Care | Ind. Ins.Rt. | Six Pd. Holidays | Vacn. Time | Sick Days | Review Date |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Director | 7/78 | F | 3 | YR FT | $850 mth. | none | .0177 | Yes | 2 wks | 6 days | 7/80 |
| Cook | 5/79 | F | 0 | YR PT | 3.50 hr. | yes | .0523 | No | 1 wk | None | 9/80 |
| Full Time Teacher | 5/80 | F | 0 | S FT | 3.25 hr. | yes | .0177 | Yes | | None | 9/80 |
| Full Time Teacher | 8/78 | M | 1 | S FT | 3.25 hr. | yes | .0177 | Yes | 1 wk. | 6 days | 9/80 |
| Part Time Teacher | 1/80 | F | 3 | S PT | 3.20 hr. | yes | .0177 | No | | None | 9/80 |
| Substitute Assist. | 9/79 | S | 0 | S PT | 3.15 hr. | | .0177 | No | | None | |

Fig. 4. Benefit and compensation chart.

As the director puts together a benefit package for each employee, additional benefits might be considered. Automatic benefits like insurance coverage, free child care, and lunch for all employees working during meal times are possible. Some merit benefits could include paid holidays for the days the center is closed, vacation time, or paid sick days. Such benefits can be based on the employees' current rate of pay for their current hours of employment per day.

**SICK PAY**

Each worker should be given a certain number of paid sick days for his current period of employment (perhaps one day per two months of employment). The employee agrees to use the sick days only if he is ill and not for regular medical and dental care. If sick days are not used, they can be converted to one-half the original paid sick days and become paid vacation time to be taken during the summer. Such a policy encourages employees to be at work and not pretending to be sick.

**ADDITIONAL CONSIDERATIONS**

Other benefits the church might consider for the staff it recruits would be paid in-service training programs, mileage to and from college preschool classes, bonuses (either in dollars or gifts), and creative incentives for boosting morale.

# 7 Buying Equipment and Supplies

The equipment and supplies for an early childhood education (ECE) program will depend upon the program selected, available church equipment, and existing church facilities. For instance, if only a preschool will be held for a couple of hours each morning, less equipment will be required than for a full-day daycare program.

## Play Areas

### THE PLAYGROUND

For an extended daycare program, an outside playground or enclosed indoor play area is needed. The church should plan to have equipment for various types of activities like climbing, sliding, crawling, balancing, swinging, riding, pulling, hanging, and spinning. A sandbox or sand area should be provided. Space for water play, outdoor walks, and stories under shade trees should be considered. Plan to have several kinds of textures for the children to play on, such as grass, crushed granite, sand, asphalt, wood chips, or concrete. Heavy-duty tricycles, two wheelers, wagons, and push toys are necessary equipment for outdoor play. A fenced-in playground may be required by the state's licensing reguiations for the safety of the children.

People may wish to donate equipment to the center. As they bring old toys or riding equipment, show them a sincere appreciation, but point out tactfully that such used equipment rapidly wears out. Let donors know the toys will be put to good use even if it is only for a short time. Lightweight play equipment purchased in department stores usually is not well suited for use by the daycare center. In fact, as outdoor equipment is bought or built, keep in mind that there is a good chance older children will use the equipment when the center is closed and no one is around. Heavy-duty equipment is essential.

#### INDOOR PLAY AREAS

It is recommended that various play areas be set up in the classroom for use by the children. A housekeeping center may be made, including facsimile refrigerators, stoves, sinks, and cabinets. A dramatic play area can provide clothes for make-believe play times. A corner with blocks may be set up, along with other creative areas of activity. There might also be some indoor space set aside for larger muscle-play equipment.

### Indoor Facilities

#### STANDARD EQUIPMENT

Existing furniture from the Sunday school, including tables and chairs and bulletin-board space can be used in setting up the inside facilities of the new ECE program. Cots and equipment for indoor, large-muscle activity will also be needed. The furniture used should fit the children's developmental level. If different furniture must be obtained, keep in mind the need for conversion to weekend use and consider stackable chairs, folding adjustable-height tables, and closeable bulletin boards.

Classroom supplies and equipment should include materials for painting, building blocks, puzzles, a record player, a tape player, scissors, glue, paste, tape, paper, and other similar items (fig. 5).

#### OTHER CLASSROOM MATERIALS

Obtaining materials for use by the children in art and craft projects can become an exciting experience for staff members. Many businesses and industries discard pieces of wood; cables of fine wire; samples of fabric, carpet, tile, and paper; cardboard cylinders; large wire spools; string; and dowels. Plan to set aside a large cupboard area or storage room to store such things neatly. Church members will be happy to save styrofoam hamburger containers, dessert topping containers, egg cartons, concentrated juice containers, and milk cartons for use by the center.

### The Office

Some office equipment also will be needed, depending upon what equipment the church already has and what is accessible to the new ECE center. A desk and comfortable chair are needed for the director

Sample List of Equipment and Supplies

| | | |
|---|---|---|
| **Art Supplies** | | |
| Crayons | Fingerpaint | Scissors |
| Clay | Paste | Playdough |
| Paints | Chalk | |
| **Blocks and Accessories** | | |
| Large blocks | People and Animals | |
| Small blocks | Small trucks and cars | |
| **Books** | | |
| Teacher resources | Children's Books | |
| **Housekeeping** | | |
| Dolls | Furniture | Full length mirror |
| Dress-up clothes | Telephones | Household items |
| **Manipulative Toys** | | |
| Puzzles | Beads | Pegboards |
| Tinker toys | "Feely" boxes or materials | Lincoln Logs |
| Legos | | Hammer-nail sets |
| Attribute blocks | | |
| **Musical Instruments** | | |
| Phonograph | Piano | Rhythm instruments |
| Tape-recorder | Autoharp | Guitar |
| Radio | | |
| **Science Materials** | | |
| Animals | Woodworking | Tools for measuring, weighing |
| Sand tables | Cooking | |
| Water play supplies | Plants to care for | |
| **Props for Dramatic Play** | | |
| Puppets/stage | Occupation oriented materials | |
| **Large Muscle Equipment** | | |
| Push-pull toys | Wheel toys | Climbers |
| Large boxes | Ladders | Saw horses |
| Ropes | Concrete tunnels | Punching bag |
| Balance | Balls | Bean bags |
| Swing | Slide | Jungle gym |
| Tires/inner tubes | Jump ropes | Digging area/sandbox |

Fig. 5. Equipment and supplies for a new ECE program.

because so much planning, bookkeeping, interviewing, corresponding, and communicating takes place at the director's desk. A calculator with a readout tape is essential for the director's use. A typewriter is important for use in the daycare/preschool office. A two- or three-drawer full suspension file cabinet is necessary for individual student files, the center's working file, and the storage of supplies. Plenty of cabinet space is necessary for teachers' equipment and supplies.

In operating the daycare/preschool center it will be necessary to duplicate letters, bills, reports, and forms. The kind of reproduction produced for the public will be a strong reflection on the new daycare ministry and the image it is trying to project. If the machine used produces a smeared, blurred, crooked, smudged, or otherwise mutilated copy, that is the impression of the center's programs that will be given to prospective parents, board members, and the church congregation. Invest the added time and money in producing professional materials, and others will have a higher estimation of the ministry. It might be wiser to use the services of a local photocopy company to reproduce letters and brochures for general distribution and to use an existing spirit duplicator or mimeograph machine only in producing worksheets and pictures for the children to use during class time.

# 8 Promoting the New ECE Program

## Advertising

As soon as the church decides to go ahead with the vision of starting an early childhood education (ECE) program, a news article should be written and submitted to local newspapers. Further news articles can be developed announcing the new director, specific programs the center will offer, its philosophy and goals, progress reports, and other occasional news of activities in the ministry.

There are two main kinds of company advertising. *Pioneer advertising* is where new contacts are being made and the new business or service is being introduced to the public. *Institutional advertising* is oriented toward keeping the company's name before the public so that when the company's services are needed, people will look to them for the desired service. As the church is setting up the new program, it will be involved in pioneer advertising.

Display ads in newspapers will help to get the center's name before the public. They are most effective, however, after the sixth time the same advertisement is run. You may find that display ads are too expensive for your advertising budget. But if you do choose to use them, be sure they are attractive and catchy.

## The Logo

A logotype (logo) should be developed for the new center, using the name in some particular form, design, and color combination. The logo should be used consistently on brochures, signs, letterheads, display ads, and business cards to help people associate it with the center and eventually to be a quick reminder of the company.

## The Brochure

A brochure should be developed that gives a concise, clear, and attractive presentation of the programs and services offered by the

Fig. 6. In the sample brochure a simplified fee schedule is given, a unique logo is used, a telephone number is included, and an address and map give the location of the center.

new ECE program. The area that is served, current prices, a map, the logo, the address, and the telephone number are among the things that should be included in the brochure (fig. 6).

The brochure can be used in a number of different ways to get the message out to the community about the new daycare ministry of the church. Probably the most important place it will be used is in the center's office. As people come in to look over the center, give them a brochure. An attractive brochure can also be used as a poster to be put up in public places in the community. Be sure to give several copies to area real-estate agents, insurance agents, medical organizations, the public library, bank personnel, and merchants. Key people in the area and community should be aware of the new center and its services.

Church outreach and visitation teams will be able to distribute brochures as they canvass neighborhoods and call on new residents of the community. Door-to-door distribution is most effective if something is said to the resident rather than just leaving the brochure in the door handle.

The new brochure can be sent by direct mail, and it will serve to get the word out into the homes of the public. In a church-operated daycare center the brochure can be sent as a non-profit mailing circular to every home in the community. It is best if the flier not be addressed to "Resident" or "Occupant," but to the person or family by name. Lists of residents can be obtained from direct mail-order services for one-time usage for a rental fee.

### Signs

The daycare/preschool center must have visibility. It is advantageous to have a key location on a main street, because many people become aware of the center while passing by. At the entrance to the daycare center parking lot or driveway there should be a sign. Perhaps the church will be able to use a talented person in the congregation to produce at least two sharp, high-quality signs to be put in front of the center facing each direction. If the center has to have a sign hand lettered at a sign shop, the cost will be high, but it will be worthwhile to have the message clearly communicated.

Professionally prepared signs should be made and mounted at key locations for the public to read. All major access roads in the area should have signs on them. The motorist who drives by the signs day

after day will become familiar with the center's name and will think of it when he needs daycare service.

If the church needs a number of signs that contain the same message for posting in the community, have a silk-screen printer prepare them. The process will cost much less than having each sign hand lettered, and the work will look attractive. Additional cardboard posters can be mass produced by the same process after sturdier wood signs have been made.

### Word of Mouth

Word of mouth seems to be the most effective way of promoting a new ECE ministry. The daycare director and workers will find it exciting as new groups of people become familiar with the program and begin recommending it to others. Build a quality program with a good reputation, and the daycare/preschool will promote itself.

Saturate the church's new ECE ministry with prayer from its inception. As the church seeks to reach out to the community, meeting very real needs, God will bless its efforts. Let the little children come to Christ through this exciting ministry!

# Part II

## Administrating the Center

### INTRODUCTION

The financial success and stability of the new daycare/preschool program will rest heavily on three issues. They are the issue of maintaining an economically feasible pupil-teacher ratio, the issue of how student absenteeism is handled, and the issue of the keeping of appropriate records of funds and accounts. To some extent the sequence of steps and phases of administration presented in this section will have to be paralleled for an efficient and adequate operation of the daycare/preschool program.

# 9 Keeping Attendance Records

Each record and form kept by the daycare/preschool center should have a functional purpose. It is a waste of time, energy, and money simply to produce records for the sake of records alone. If there is no need for three copies of a form do not make them, and do not retain them if they have already been made. Be sure to set up a file from which it will be easy to retrieve any particular letter, record, or resource put into it.

The daily sign-in sheet has been used by some centers as a means of assuring that the parent daily brings the child inside the building and releases him to the staff person in charge. On this sheet of paper parents can note the time they brought their child and the time they picked him up. It also serves as a tool for leaving messages for the parents.

### Attendance and Tuition

To charge and collect tuition properly for daycare services, the center will need to keep accurate records of when the child was in attendance. The type of record necessary will depend on how rates are assessed. Some centers charge a flat monthly rate for all children enrolled whether they are in attendance or not. That policy may be too inflexible for the varying needs of the daycare parent. Some parents see paying for care they do not receive as unfair.

Other centers charge parents by the hour. The Cherry Valley Children's Center uses this method. They keep a daily record of the students' hours of attendance rounded to the nearest half hour. Then they compute the weekly total of hours the child was in attendance and base the charges on the weekly total.

### A Workable System

#### THE ROLL BOOK

The new early childhood education (ECE) program can use a computation notebook purchased at a stationery store to create its

own roll book. Open the new notebook and turn six pages into it. The sixth page represents the first Friday and is the weekly total sheet. Across the top beginning at the left, label several columns as follows: *Comments, Morning In, Morning Out, Afternoon In,* and *Afternoon Out.* Continue across the page, labeling two spaces for each day of the week, and two for a column indicating the total hours of attendance for the week. List the children's names on the far right side of the page. Turning back one page will be Thursday; the next, Wednesday, and so on. With a pair of scissors cut off the portion of the Thursday page that covers the Friday columns, the total columns, and the names of the children. Next cut off from Wednesday's page the two additional columns that cover Thursday's total column. For Tuesday cut two more columns, and finally on the Monday page cut off two more columns. Put the Monday, Tuesday, Wednesday, and Thursday pages together and cut off the two lines at the top to expose the column labels filled in at the top of the Friday page.

The children's names listed down the right hand side of the computation notebook are in place for the whole week. When the roll book is thus prepared and properly labeled, the daily hours for each child can be seen at a glance and easily summed for a weekly total (fig. 7).

As each child comes to the center, the staff person checks the time and rounds it off to the nearest half hour, writing that time in the roll book on the page for the day. If the child leaves the center to go to school he is signed out in the *Morning Out* column. At the end of the day as each child leaves, his departure time is indicated in the *Afternoon Out* column. Later the child's daily hours are totaled and entered by his name in the Monday column. Each week five more pages of the computation notebook are prepared and used in this way for roll keeping.

**THE MASTER CHART**

An interesting tool to develop in regard to attendance is a master chart of enrollment. Such a chart shows a weekly view of each child's attendance. The master chart is filled out when the parents enroll their child and altered when they call or drop by to make changes in their child's regular schedule of attendance. This tool will help the director know when the center has reached its capacity of enrollment at any one hour of the week. It will also let the director know how many staff

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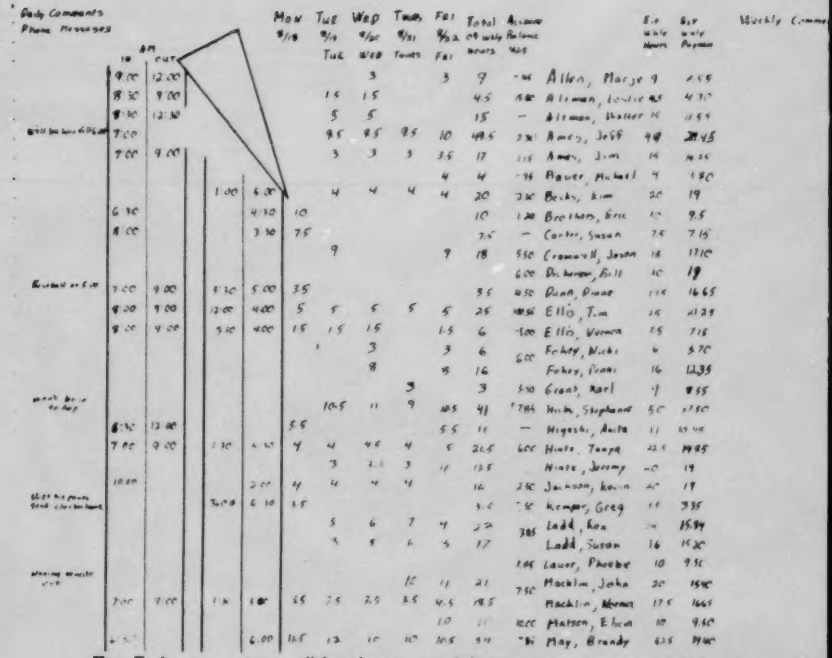

Fig. 7. A convenient roll book prepared from a computation notebook.

members need to be on duty for each hour of operation. By comparing the master chart and the roll book the director can keep tabs on absentees and encourage parents to have their children in attendance as they agreed to do.

# 10 Setting Tuition and Fees

## Setting the Rate

To set the weekly tuition rate, the director or person responsible for the task will need to inquire at other local early childhood education (ECE) centers about their rates. Determine the number of students in attendance and the amount of income the center will need per student to pay the staff, administrative costs, food bills, and overhead. In this developmental stage, make sure the program will be self-sufficient, being careful not to charge more than the traffic will bear.

Determine the tuition rates and all other fees and policies before the center is opened. Clearly state the policies to parents enrolling their children. It is easier to begin with a fee and drop it later than to add a fee after the program has already started.

Students enrolled under the federally funded work incentive (WIN) program should have a separately determined rate, because the government program pays for care after the fact, thus tying up the center's money. In addition, children under this program require additional paperwork, and no enrollment fee is paid by the government. The WIN student will cost the center more.

## Designing the Fee Schedule

After the director determines what the center needs to receive per week from each student, he can determine the hourly charge. A schedule can be prepared with graduated rates depending on the total weekly hours of care (fig. 8). A child who is at the center for a shorter amount of time but still eats lunch and has snacks has to help pay the food-service overhead cost, the bookkeeping cost, and other overhead that must be covered whether he is at the school all day or not.

THE DAMASCUS WESLEYAN CHILDREN'S CENTER

TUITION AND FEES

Schedule of Rates
Ask us for further information.

| Weekly Hours | First Child | Additional Child | For Instance |
|---|---|---|---|
| 36 to 55 | $ .95 | $ .75 | 9 hours of preschool - $11.25 |
| 16 to 35 | 1.10 | .90 | 25 hours - half time - 27.50 |
| 1 to 15 | 1.25 | 1.05 | 50 hours - full time - 47.50 |

These rates include a noon meal and a snack in the morning and afternoon.

1. The Damascus Wesleyan Children's Center charges an initial $20.00 registration fee. A record of each parent's fees and payments are kept in the office for convenient reference.

2. Expenditures for day care may be tax deductible, please check the Federal Form 1040 instructions and consult Federal Tax publication #503.

3. All parents are to estimate the hours of child care they need and pay for at least that amount of care in advance each week. On Friday evening, the director of the center will determine actual costs for Damascus Wesleyan Children's Center services and adjust each parent's account accordingly. Overpayments will be credited to the next week's bill and underpayments are due with the following estimated weekly payment. Parents are responsible to contact a staff member for their account balance. A charge of $2.00 per week will be applied for billing unpaid accounts. The Damascus Wesleyan Children's Center may refuse service to any parent with an unpaid balance.

4. If a child is enrolled in the center, he or she is expected to be in attendance. Therefore, the center reserves the right to make all payments non-refundable. Any child not in attendance for over one week without notice will be considered an inactive enrollee, placed on a waiting list, and may not attend the center until there is an opening.

5. There is a discounted rate for the second and each additional child in the family that is enrolled.

6. There is a late charge of $1.50 per 15 minutes or portion thereof that the child remains at the center after closing. (6:00 pm).

7. Returned checks will be redeposited, but there is a charge, by the center of $5.00.

8. Under ten hours of care each week is to be estimated and paid by the month, the director will help you make this estimation.

Fig. 8. A sample fee schedule.

The Cherry Valley Children's Center offers a discounted rate for the second and additional children from a family. The discount ranges from eighteen to twenty-five percent for the second child.

In the center's literature for parents, offer a breakdown of the fees, letting the parents know that they are charged by the hour only for the time their child is present. Point out that all children's hours of attendance are rounded to the nearest half hour.

Charging by the hour gives parents a large degree of flexibility in selecting the time they want their child to be in attendance at the center. Parents may choose to bring their child just a couple of hours per week, or they may choose a full-time schedule of fifty hours or so.

### Discussing Fees and Related Policies

Before any child starts at the daycare/preschool center, the director should discuss financial policies with the parents. Have them sign a written agreement to abide by the policies of the center. Such an agreement can be included in the center's enrollment/application forms.

#### ESTIMATED PAYMENTS IN ADVANCE

A good plan is to have all parents estimate the hours of child care they will need and pay for at least that amount of care in advance each week. On Friday evening the director of the center can determine actual hours and adjust each account accordingly. Overpayments can be credited to the next week's bill, and underpayments can be made due with the following estimated weekly payment. Parents should be responsible to ask a staff member for their account balance. A penalty charge should be applied for billing unpaid accounts. The center should reserve the right to refuse service to any parent with an unpaid account.

Be sure to communicate to parents that they will receive credit for hours their child does not attend if that is the operating policy of the center. Parents will be pleased with that kind of policy because it will be a real bargain compared to many other centers. But you should make it clear that any child not in attendance for over two weeks without notice will be considered an inactive enrollee and be placed on a waiting list.

You might require monthly estimated payments for those using the center for under ten hours of care each week. This would effectively cut down bookkeeping time. In the bookkeeping process, it takes just as long to record the receipt of two dollars as it does to record the receipt of forty dollars.

#### ENROLLMENT FEES

Charging an enrollment fee when the child begins has several advantages for the daycare/preschool. When a parent has to lay out

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an initial investment he will be more committed to regular use of the center's services. The fee becomes a good source of capital above the normal operating income that can be used for special equipment needs. Also such a fee helps to defray yearly expenses, such as annual premiums for liability insurance. Some centers decide to have enrollment fees renewable annually.

### DISCOUNTS

Discounted rates for the second and each additional child in the family enrolled are a real inducement to larger families. There is no question about it, it is financially tough for parents to provide day care for their children. Some mothers find after they pay for day care out of their payroll check, they have little left for the needs that caused them to begin to work. To help ease the burden on the larger family and to increase the center's enrollment, there should be a discount rate for more than one child in attendance from the same family.

When a discount is offered, the director must keep in mind that there is a reduction in income received per child while the expenses for running the program remain the same. If the center has many families taking advantage of such a rate, the director might have to reevaluate the discount or increase the basic tuition rate per hour.

### DROP-IN CARE

Drop-in care may be provided at an hourly rate for non-enrollees. This service would be for parents who do not wish to use the center on a regular basis. Such parents bring their children, usually without notice when they are in a bind, and ask if they can leave them. Parents will appreciate the option of a flat rate per hour without the enrollment fee. The director should be sure to have the required and necessary emergency information about the children before the parent leaves.

### LATE CHARGES

The center should charge $1.50 or so for each period of 15 minutes that the child remains at the center after closing time, payable when the child is picked up. Charges for late pick-up should be clearly stated at the time of enrollment. Parents tend to be more prompt at the end of the day when they know about such a fee. This income will help pay overtime for the employee working until the end of the day.

**RETURNED CHECK FEES**

Returned checks are a bookkeeping headache in that when they are redeposited they show up as additional income. By having a penalty fee in addition to the negligent parent's own banking service charges, the center may help give added incentive to avoid such a problem.

**INCOME TAX DEDUCTIONS**

As a daycare provider the center is not in the business of acting as a tax consultant. Be sure parents are referred to a professional or federal source that can verify tax information. If parents ask about the tax deduction, have them call the local Internal Revenue Service office, which will be ready to assist them by answering their tax questions.

**AVOIDING MISUNDERSTANDING**

Again, to avoid ill feelings on the part of the parents, have them read all of these policies in written form before enrolling their child. It will work better to have a clear understanding with parents from the beginning than to have to explain later.

## Revising the Tuition Schedule

From time to time as the director evaluates the center's finances, he will find a need to increase the tuition rates to offset increasing expenses. It is better not to increase rates frequently, so the director should carefully plan how much of an increase is necessary for the next few months. A good time to make adjustments in tuition is at the beginning of the school year. Then the center can announce to parents the new rates for the year.

In the information letter given to parents regarding rate increases, be sure to give some specific reasons for the increase. If the minimum wage went up or food prices increased, tell them. The director should be sure to mention that the church center is a non-profit organization and that the goal is simply to operate a good program, not to make a profit for investors.

# 11 Handling the Incoming Funds

## Receiving Funds

A daycare center will receive funds from several sources. Money will come in from cash donations, tuition fees, special fund-raising projects, or available government allotments. Many of the individuals donating money or paying fees to the center will need a written record of their gifts.

Purchase a receipt book set up with four receipts to a page and treated to make duplicates without carbon paper. The receipts should be in numerical sequence. Write receipts for all income, noting the customer's name, the date, the amount of money received, the check number, and the bank number. Tear out the receipt and hand it to the parent as he makes the payment.

As soon as any money is received, it should be placed in a safe container or cash box in the director's desk. Because of all the people traffic in a daycare center, the money should be kept locked up.

## Petty Cash Fund

Many parents will come in with large bills and will need change as they make their tuition payments. Sometimes small purchases will need to be made by the center, and a check would not be possible or feasible. A petty cash fund is a good vehicle to provide a source to make change and finance small purchases.

Whenever a purchase is made using petty cash funds, a receipt of purchase or a written note should be placed in the cash box, indicating how much money was spent and what was purchased. When the petty cash fund is counted and balanced a check can be written to reimburse the cash that was spent.

Because of the number of people going in and out of the daycare center, and the need for an accessible director's office, it is not wise to

ever have very much cash on hand. The director should not make the petty cash fund much larger than twenty dollars. Keep incoming funds deposited at the bank.

If the director cannot always be on hand to receive funds from parents, it will be necessary for other staff people to be authorized to receive payments and receipt incoming funds. Let staff members know they are personally responsible for the cash box and the immediate placement of funds into a safe place.

### Posting the Cash Received

Each income transaction should be posted from the receipt book to an individual customer record card (fig. 9). The individual customer record provides a place to indicate weekly charges and money received from each parent of the enrolled children. On this card the center will be able to list the check number and the date money was posted to the account. The card serves as a picture of all money received from the customer for at least thirty-three weeks.

Separate customer record cards can be used for recording miscellaneous income, drop-in fee income, government reimbursement income, or church support. The various cards can be totaled at the end of the month to show a distribution of the income sources.

Turn in the receipt book to the receipt to be posted. Note the customer's name, and pull his individual record out of the alphabetical file of all customer records. In the far left column of the individual customer record card indicate the receipt number. In the next column indicate the customer's check number, or make a notation to indicate he paid with cash. In the third column enter the date the transaction is being posted to the card.

The column *Description* marked on the individual customer record is subdivided into four columns that can be used for families with more than one child in attendance or for accounts that are paid every four weeks or so. In the *Description* column the director or bookkeeper will enter the charges for each week for each child.

The next column is labeled *Credits*. The bookkeeper should indicate the amount of money received from the parents. As a transaction is posted from a receipt a *P* should be written on the receipt to indicate that it has been posted to the ledger card.

CHERRY VALLEY CHILDREN'S CENTER  Individual Customer Record

Name _____ Bank ABA No. ____

Address _____ Ck. Act. # ____

City, ST. _____ Paymt. Plan ____

Notes _____

| Rcpt. Num. | Chk. Num. | Pst. Date | Description: Record of Hours, Charges | Charges | Credits | Balance |
|---|---|---|---|---|---|---|
| | | | | | | |

Fig. 9. Individual customer record card.

### Determining Amounts

Each week the parents should estimate the hours of child care they will need and how much their payment will be, based on the fee schedule. For instance, if the parent has one child who will be at the center for 20 hours during the week and the fee schedule says he will pay 95¢ per hour, his estimate will be $19.00 for the week. If the

parents have a regular schedule each week, the estimated weekly payment can be indicated at the top of the record card.

The estimated weekly payment should be due Monday morning before child care is offered for the week. Thus payment is received in advance of child care. If parents wish to pay for more than a week in advance, this same system will work for them, and it will not leave the center holding the bag and trying to collect delinquent bills.

### Updating Accounts Receivable

Since parents pay in advance for care each week based on an estimation of the cost, the daycare center will need to update the individual customer records weekly. If a parent has overpaid, a credit can be applied to his next payment. If he has underpaid, an additional charge can be added to the next payment.

After the center closes for the week, each child's hours of attendance for the week should be totaled and recorded in the *Total* column of the roll book (chapter 9).

Make sure all income is posted from the receipt book to the individual customer records. Accounts will be balanced from the roll book record of hours of attendance and the individual customer record of income.

In one of the sub-columns in the *Description* section of the individual customer record, enter Friday's date, the child's initials (especially if there is more than one child per family), the total hours of care the child received during the week (from the roll book), and the tuition charged for the child. Multiply the hours of care by the applicable rate, and round the amount off to the nearest five cents to determine the tuition due. If you offer a discounted rate on the second or additional child, give the discount to the child with the most hours so that the parents save the most money.

Add all the charges incurred by the parent for the week and enter that amount in the *Charge* column. If a payment has not been received, the charge should be written in pencil so that it may be changed if another week must be added to it.

Subtract the present week's charges from the previous balance, and add the estimated payment to get the new account balance. Indicate with a minus sign if the account is in arrears. If the account appears to be getting behind, enter the amount of deficit in red by the child's

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name in the appropriate column of the roll book for the upcoming week. Customer accounts at the end of the week should show a zero balance or be paid at least one week in advance.

### Collecting the money

By Monday morning parents should have paid all the previous outstanding balance plus an estimation of one week's care in advance. Any parent with an account balance outstanding will have it indicated in red in the roll book by his name. Teachers, who see the parents as they receive or dismiss the children, should mention the outstanding account to the parent. A check mark should be placed next to the name so that it is not mentioned twice. When a parent has paid an outstanding bill, the amount should be crossed off.

If a child no longer comes to the center and his parent has an outstanding balance, a letter should be written to the parent. The letter should request payment and perhaps make a short statement about when the bill was incurred. The church board should decide on a policy for accounts that cannot be collected by this means. If fees are collected in advance there should not be a great amount of money that comes up as uncollectible.

### Preparing a Deposit

Deposits may be made either before or after posting to the individual customer accounts, since the posting is done from the receipt book. The deposit is prepared from the receipt book entries.

Deposit slip booklets should be ordered from the local bank, and a piece of carbon paper should be used to produce a duplicate of each deposit slip. At the top of the slip enter the branch name of the bank the center deals with, and then write the date and center's name. On the upper right corner of the deposit slip enter a sequential number for the deposit (fig. 10).

Go through the receipt book and add all the cash received. Enter that amount on the *Currency* line. Starting with the first of the receipts enter the bank numbers and dollar amounts of the checks. Total the deposit, double checking the deposit total by beginning with the first of the undeposited receipts and adding them all up. All the checks should be stamped with an endorsement. The currency should be counted. The deposit is ready to go to the bank.

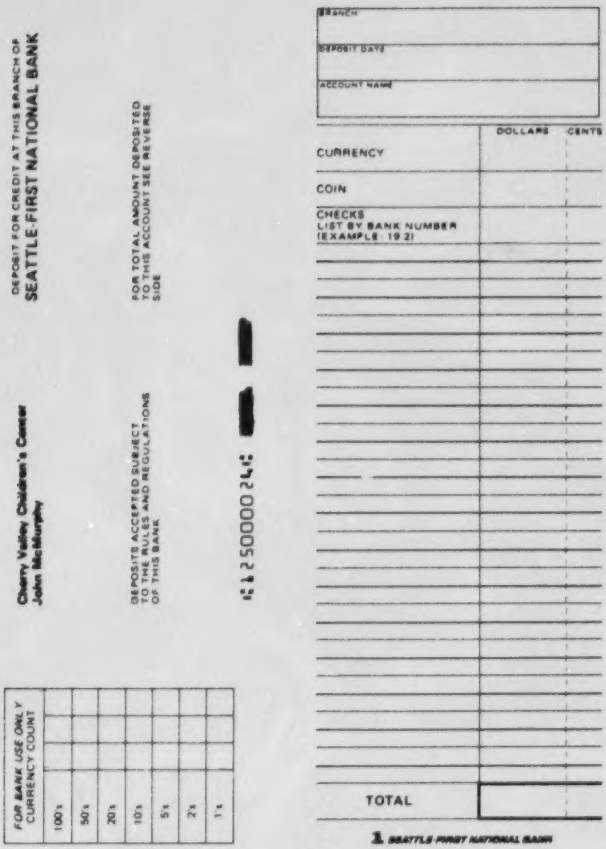


Fig. 10. Deposit slip.

Write the deposit number on the left side of all the receipts included in the deposit. The total of the deposit should be entered on the left side of the last receipt included in the deposit. The amount of the deposit should be included on the next line in the main journal (chapter 12), adding it to the general balance.

# 12 Working with Expenses and the Main Journal

The next major part of the bookkeeping system is handling the expenditures. There will need to be an accurate record of how much was spent in total, when it was spent, what means was used to make the purchase (cash or check), and how much was spent for various aspects of the total program. The Reynolds and Reynolds company has developed a one-writing check system that posts the initial transcription of a written check into an Accounts Payable Journal (fig. 13), bypassing the need for an intermediary check register.

A set of books separate from the church's should be kept, but the books for the center should be considered a subset of the church's total bookkeeping. That enables the director to be in control of the center's finances. The director does not personally have to keep the books, but he needs to be in close contact with the process. He must have frequent reference to an accurate, current picture of the financial situation of the center. The director should be aware of parental payments, delinquent accounts, how much can be budgeted for various items, and bills to be paid.

### Incurring and Paying Bills

Since the early childhood education (ECE) ministry is started and operated by the church, all funds expended should be subject to the church board's indirect or direct approval. The board, which is a representative body of the congregation, can provide a means for approving day-to-day operating expenditures. The board can grant authority to the director to incur and pay bills that fall within the normal operating projections. A good safeguard in the approval process is to have the director seek additional approval from a board member for the expenditure of funds that exceed the projection by a pre-determined limit (for instance $300.00).



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Generally, all purchases should be made by check drafts. The canceled check becomes a reliable receipt of purchase in addition to the invoices. The petty cash fund should be used only on a limited basis. The fund will have to be replenished with a check made out to Cash. Sometimes cash purchases may be made by a staff member with his own money. He should be reimbursed with a check from the center. He should submit with a receipt a written request for reimbursement including his name, the date, the amount of purchase, and the items purchased.

Some of the services the center uses and the purchases it has to make can be charged. Payments on charge accounts can be made right from the office. The danger in using accounts that bill by the month is that it is easy to overspend the budget unwittingly, unless close tabs are kept on incurred but not yet billed expenditures. All purchases in the church daycare center should be paid on invoice. The director must be sure to have an accurate picture of all the financial accounts of the center before making a purchase that will be paid at a later time. Unpaid invoices or bills received but not yet due should be retained in a prominent place and paid, if possible, before they come due. If the center should get behind on some of its bills, the overdue bills should be listed on the monthly report of the center's finances.

Purchases of equipment, furnishings, toys, and other items whose value transcends the accounting year should be noted on asset ledger cards used by the center to show the purchase price of fixed assets. Notes should be made regarding depreciation, period of usage, and disposition of these items. This procedure will provide accurate records of the non-monetary ECE assets.

**Using a One-Writing Check for Purchases and Bill Payment**

The one-writing check (fig. 11) is a specially produced check that includes the same information as on a regular check, but it is recorded in an order different from that of the usual check. Each individual check contains a perforated tab at the top for payroll information. There is also a tab on the bottom for delineating invoices as they are paid. The check also is perforated on the left side to allow it to be detached from a tab that is spot glued to twenty-five other check tabs (fig. 12).

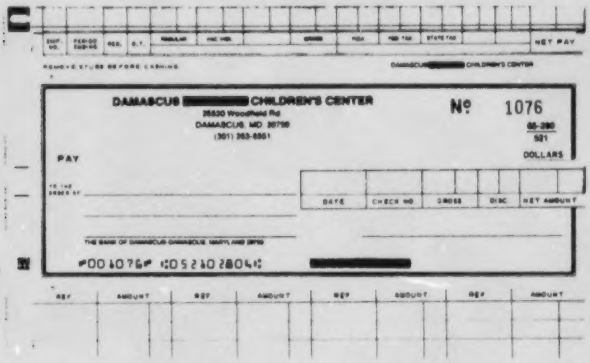


Fig. 11. This is a check used in the one-writing system of Reynolds and Reynolds. On its reverse side are two carbon strips underneath the payroll distribution line (top) and the transaction line (middle).

When the director makes out a check, he places a pad of twenty-five checks onto the Accounts Payable Journal binder (fig. 13) over a journal page and under the metal retaining clasp on the side of the binder. Then the top twenty-four checks are folded back, exposing the first check in the pre-numbered sequence.

The bill payer writes the payee's name, the check number, the date, and the amount on the check. The carbon strip automatically records it onto the Accounts Payable Journal page. The dollar amount of the check is then written out in longhand, and the check is signed by authorized personnel. The signature and longhand amount are not transferred by the strips of carbon.

In church bookkeeping systems it is a common practice to require two signatures on each check. Often it is a useless procedure, since such checks are usually presigned by one of the two parties at a convenient time. If the church does require two people's signatures on each check, the director should have one of the other parties sign a number of checks ahead of time so that he has the freedom, convenience, and opportunity to conduct ongoing business without frequent trips to the other signer. Sometimes purchases must be made without delay or away from the office, and it is a needless bother to have to consult another person who really has not been hired to make such everyday decisions. If there is a problem with trust, the church ought

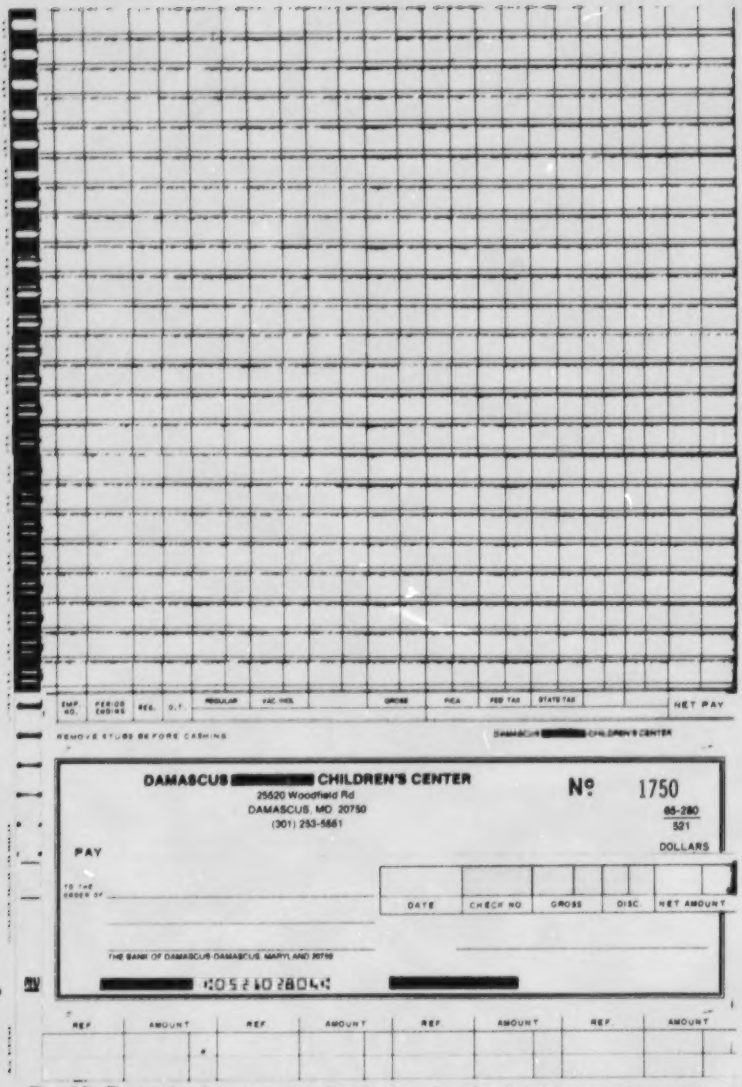


Fig. 12. Each check is imprinted with the church's local bank information, prenumbered, perforated on three sides, embossed with carbon strips, spot glued and arranged into pads of twenty-five.

to consider bonding the director of the center. If the concern is for better controls on funds, the church can implement some cash-flow policies that help to achieve this goal. It is advisable to authorize more than one person to sign a center's checks.

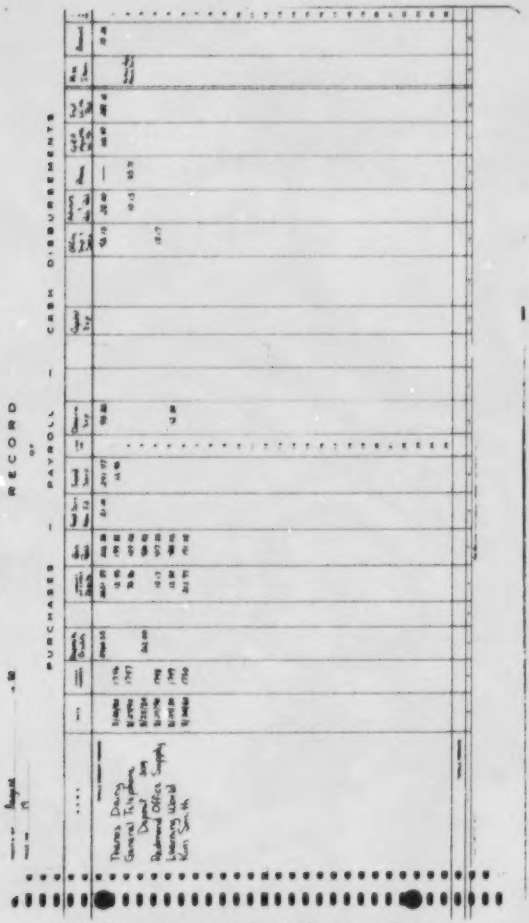


Fig. 13. An Accounts Payable Journal page.

In the operation of a daycare center not all purchases can be billed and thereby paid in the office where the Accounts Payable Journal is used. Since the journal is the principle bookkeeping tool of the center it should not be removed from the premises and carried along for expenditure transactions. It is bulky, and carrying it into a grocery story appears ridiculous. You can tear out one, two, or as many checks as needed for the shopping day. Carry the individual checks along with their top and bottom tabs still attached. When it is time to write the check to cover the purchase expense, tear the bottom tab off and place it underneath the carbon strip. As the check is written, the information needed will be transferred to a handy piece of paper to carry back to the center along with the purchase receipt.

Back in the office the director can write the information from the tab into the Accounts Payable Journal page, noting the payee's name, the date of purchase, the check number, and the amount of the check.

### Posting Income, Keeping a General Balance, and Distributing Accounts Payable

The Accounts Payable Journal is the main journal. Deposit subtotals must be posted to it and a running general balance kept of cash on hand in the checking account. At the top of each new page of the Accounts Payable Journal, labels should be given for each column. The first few columns are pre-labeled *Name*, *Date*, and *Check Number*. The third column can be used to record deposits and other credit entries. The next column used is pre-labeled *Amount of Check*. It is the last of the columns under the carbon strip of the check.

The column to the right of the *Amount of Check* column can be used to keep a running general balance. The remaining columns on the front side of the Accounts Payable Journal page can be used for breaking down expenditures into helpful reporting categories (chapter 13).

At the top of the general balance column enter the balance carried over from the previous page. When a check is written, the amount of the check is subtracted from the general balance and a new balance is entered. The amount of money spent in the purchase is then recorded in the appropriate expenditure column.

When a deposit is being posted to the Accounts Payable Journal, enter the word *deposit* in the *Name* column. Record the deposit

CHERRY VALLEY CHILDREN'S CENTER

Time Card

Name Sam Jones

Social Sec. Number 571-21-6009

Exemptions Claimed 1

Pay Period Ending Date 8/31/80

| Date | | Hours | Total |
|---|---|---|---|
| 8/18 | M | 3:00 5:00 | 2 |
| 8/19 | T | 3:00 - 5:00 | 2 |
| 8/20 | W | 3:00 - 5:30 | 2.5 |
| 8/21 | TH | 3:00 - 5:30 | 2.5 |
| 8/22 | F | 3:00 - 4:30 | 1.5 |
| 8/25 | M | 3:00 - 5:00 | 2 |
| 8/26 | T | | — |
| 8/27 | W | 3:00 - 4:30 | 1.5 |
| 8/28 | TH | 3:00 - 5:00 | 2 |
| 8/29 | F | 3:00 - 5:30 | 2.5 |
| | M | | |
| | T | | |
| | W | | |
| | TH | | |
| | F | | |

Total Hours in Pay Period 18.5

FICA

Fed. With.

State M. A.

Fig. 14. Each employee records his own hours for the pay period.

sequence number and the date of the deposit. In the *Deposit* column enter the amount of income put into the bank. The deposit amount is added to the general balance, and a new balance is shown. The checks will need to be lifted off the pegs of the posting binder and moved down a line, because a deposit entry takes up a line on which the next check would normally imprint.

### How to do the Payroll

Develop a time card (fig. 14) for employees of the church daycare center to make a record of their hours. For computation purposes employees should be asked to round all hours off to the nearest quarter hour. The kind of time card a center will need will depend on the church payroll period. The time card shown in figure 14 is designed for a semi-monthly payroll.

To save time in payroll computation, prepare a master chart (fig. 4) of all employees' social security numbers, withholding exemptions, marital status, hourly wage, benefits, and any applicable information for state taxes.

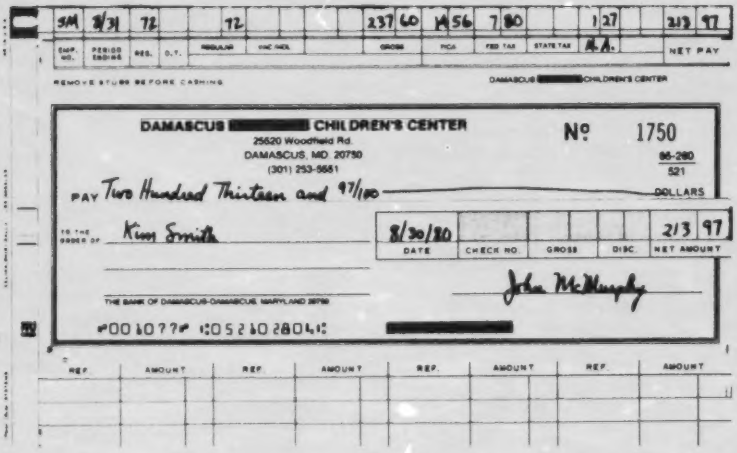


Fig. 15. Each employee's earnings and withholdings are recorded on the tab at the top of the check.

At the end of the payroll period collect the time cards. Make sure each card has the date of the payroll period written at the top of the page. Check to see if the employee has his social security number marked on the top of the card. Check the time cards, watching for any errors the employees may have made, and total the daily hours. Add the daily hours to find the total for the pay period, and enter the amount at the bottom of the time card.

All tax information about each employee's pay is written on the tab at the top of the check (fig. 15) and automatically transferred via the second carbon strip on the back of the check to the employee's compensation card (fig. 16) and then on through to the back of the carbonless treated cards to the right side of the Accounts Payable Journal page that has been previously folded underneath the pad of checks clipped to the pegs on the binder.

For all three of these records to be completed simultaneously, fold the page of checks back to the left. The journal page must be folded over, exposing the entry lines for payroll (line them up with the tab at the top of each check). Fold the next check back to place it over the journal page. Insert the employee's compensation card between the checks and the journal page. Be sure to align the next available space on the employee's compensation card with the carbon strip under the payroll tab being completed.

The three different records are needed for various reasons. The payroll tab on the check is for the employee to verify his gross income and withholdings. The employee's compensation record is used by the bookkeeper to compute year-end information for tax purposes. The journal page record of employee earnings and withholdings is used for making financial reports and computing tax deposits for the month or quarter.

The first entry on the payroll tab should be the employee's initials. They should be written in the box labeled *Rate*, identifying on the journal page who was to receive the check. The next entry is the ending date of the pay period. Since the Cherry Valley Children's Center never has occasion to pay overtime, the next two boxes labeled *Reg.* and *O.T.* are used to record employee hours and fractions thereof.

Compute the employee's gross wages for the period by multiplying his total hours for the period by his hourly rate of pay. Enter the amount in the column labeled *Total*.

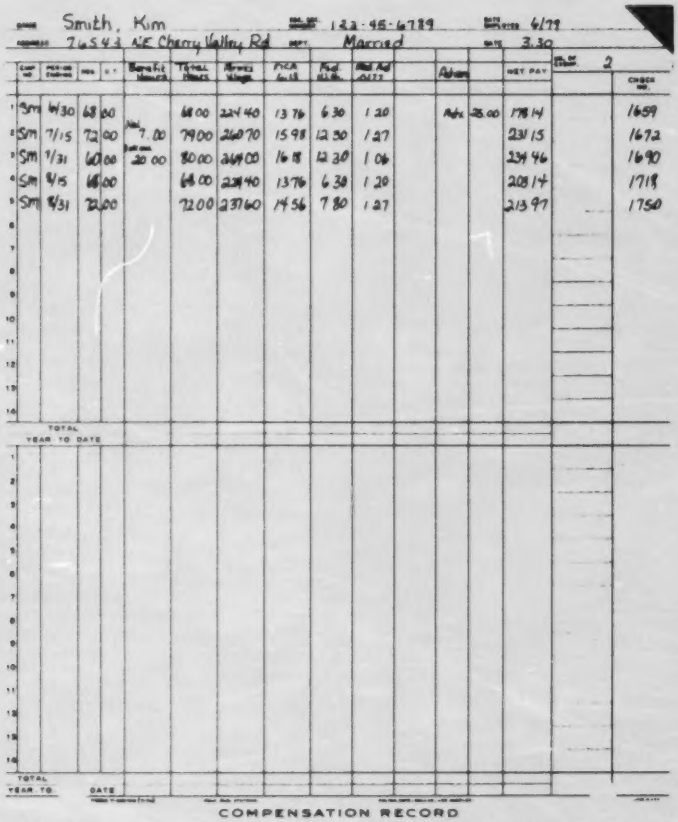


Fig. 16. The employee's compensation card is placed under the payroll check and over the back of the Accounts Payable Journal page. It is printed on specially treated paper that provides pressure-sensitive duplication to the Accounts Payable Journal page. This card is used at the end of the year in preparing Federal Forms W-2 and W-3.

Next look in the federal Employer's Tax Guide and follow the instructions to determine the employee's income tax withholdings. Find the appropriate chart that reflects the pay period and the employee's number of claimed withholding exemptions. After finding the income tax withholding figure, enter it on the payroll check tab in the box labeled *Fed. W.H.*

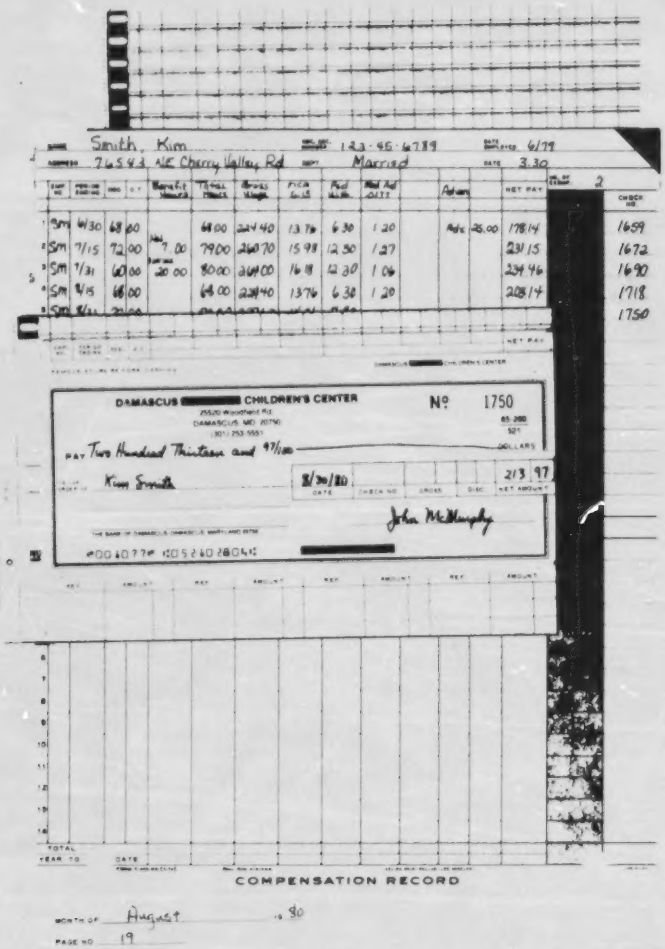


Fig. 17. To prepare the Accounts Payable Journal binder for payroll computations, fold the checks to the left off the journal page, fold the right side of the journal page in, refold the checks over the back of the journal page, and insert the employee's compensation card. The Reynolds and Reynolds journal page places the lines on the back so that they line up with the payroll tab on the preprinted checks. When inserting the employee's compensation card be sure to line up the next available line with the carbon strip under the employee's check.

From the same publication determine the employee's Social Security tax. Charts are provided by the government for easy computation of the amount for each employee. Care should be taken in finding and entering these figures to save correcting errors at a later time.

Determine other withholdings required by state and local ordinances and enter them on the time card in the appropriate boxes. The state of Washington allows an industrial insurance tax to be withheld from the employee's check, and that amount is entered in the box labeled *M.A.* If any advances were paid to the employee, they are recorded in the boxes labeled *Desc.* and *Amount.*

Subtract all the withholdings and advances from the employee's gross wages previously entered on the tab. This will give the employee's net pay and will complete the payroll tab at the top of the check. Remove the employee's compensation record card and open the Accounts Payable Journal page to the front side again. Finish preparing the remainder of the payroll check as you would any other check.

**Reporting and Paying Withholdings**

The federal government has strict rules and detailed instructions regarding depositing and reporting federal withholdings from earnings. Consult the latest edition of IRS publication 15 to make sure the church center is in compliance with the rules for Social Security (FICA) and federal income tax withholdings. Federal rules say that the center must deposit federal withholdings whenever a specified amount of withholdings and taxes have accumulated. To determine withholdings and other payroll information for quarterly reports, simply add each amount in the payroll distribution column on the Accounts Payable Journal pages for the reporting period.

Church-operated daycare centers have to make a decision to be involved in the federal Social Security program and fill out a form that indicates they will do so. The form can be obtained from a local IRS office, and instructions are included with it.

When each page of the Accounts Payable Journal is full, total each of the accounts payable distribution columns, the payroll distribution columns, the *Deposits* column, and the *Amount of Check* column. Check the numerical sequence of checks that have been written for any that might be missing. Check to see that all the totals of the

accounts payable columns equal the total of the checks written on that page. See that the opening balance of the general fund, plus the deposits, minus the checks equals the final balance for the page. Carry the totals for each of the columns over to the next journal page, label the new page, and attach a new pad of checks.

The Accounts Payable Journal is the main record of the center's finances, and careful procedures should be followed in using it. Good records will be a key to the success of any daycare/preschool ministry in the church.

# 13 Reporting and Projecting the Center's Activities

As the daycare ministry grows, it will begin to have a larger cash flow that is actually a part of the total church finances. Members of the church will be interested in the financial activity of the center and will want proper controls on the program. The church should elect a representative board to evaluate and approve the ongoing program of the center. There should be a yearly report and projection of the center's finances, including estimated fund sources for the upcoming year. There should be a monthly report summarizing the daycare/preschool financial condition.

### The Monthly Financial Report to the Board

The board elected by the church will give monthly approval to the director to operate the center. The board should have stated policies regarding their authorization for the director to make monthly projections of expenditures and to make reasonable expenditures that exceed the projections.

The board should instruct the director to prepare monthly summation reports for the purpose of evaluating trends, concerns, and patterns in the financial operation of the new daycare/preschool program. Both the director and the board need such regular reporting to see at a glance the overall operation of the program.

To develop his report, the director will need to total the month's expense distribution columns from the journal. He should write the name of the column and the amount on a worksheet. To save having to rewrite the names of each column on the worksheet he can use an old report, crossing out or covering up the old report figures. He can record the monthly income from the receipt book and the monthly expenditures from the journal.

Additional cards, the same as the individual customer record cards should be used for posting miscellaneous income, USDA income,

drop-in care income, and other income sources. Monthly totals from those cards should be used for completing the report, and their combined total can be subtracted from the total income for the month to give a tuition total. Total the income distribution column entries on the report form, and double check to make sure they agree with the total deposited and recorded in the Accounts Payable Journal. Also check the Accounts Payable Journal to make sure that the total of the expenditure distribution columns on the monthly report form equals the total of all checks written during the month.

Use a column on the report form to show graphically that the balance carried over from the previous month, plus the income received for the month, minus the total expenditures, equals the final balance for the month (which should agree with the final balance of the running general fund balance column). In the same column add the checking account balance to the petty cash fund to show the grand total of funds on hand at the end of the monthly reporting period.

If there are any outstanding bills at the end of the month, list the amounts, the dates the bills were incurred, and the dates of the last payments on those accounts. Also include in the report a total of any outstanding amounts to be received from customers in addition to the previous week's estimated payments. Recording anticipated income will give a better indication of what will happen with the daycare/preschool finances in the immediate future.

So far the report is a statement of what has happened in the center during the month. It shows how much money came in, whether there was enough money to cover the expenditures, and how the money was spent.

The monthly report also should serve as a projection form for approval of anticipated expenditures for the next month. In a separate column of the monthly report form, the director should indicate the projected income based on average attendance figures. He also should indicate the projected expenditures for the next month.

The board should not make these carefully prepared projections hard and fast guidelines. The director must have room to operate the center. A stringent budget for a developing center hampers the professional director's ability to develop a quality program of day care.

A quarterly review of monthly projections compared with the actual monthly report should be prepared by the director and submitted to

the board. By reviewing projections and reports, the director can learn to project income and expenditures more accurately.

It is helpful to include an indication of attendance on the monthly report. The Cherry Valley Children's Center's monthly report gives an average hourly attendance. Another way to show an indication of the center's activity is to indicate on the report the average number of children served during each week. Other statistics that might be compiled and shown from time to time are the man-hours of labor worked each month, the number of meals fed, the number of new enrollments, or the number of jobs the center is providing.

When all the information on the worksheet is compiled, type a neat and clear copy of the report and have it photocopied. The report of the center's activities should be submitted to the senior pastor for his review prior to the board meeting as soon as it is compiled.

A verbal report should accompany the written report of the director, citing examples of lives that are being touched, interesting and significant activities the children are involved in, and various facets of the outreach of the program.

### Year-End Reports and Projections

At the end of the year several reports and forms must be completed to evaluate the year's activity and to prepare for the new year. Each individual customer record card should have its receipts column totaled and added to the other customers'. This combined amount reflects the total income for the year. The final balance of each customer should be listed on a chart for the board, showing funds receivable and credits. The board will have to take official action to recognize the money that is uncollectable from bad accounts.

Use the employee compensation cards to prepare Federal Forms W-2 and W-3 for each employee of the center. The W-2 should be distributed to employees, and the W-3 forms combined and reported with those of other church employees. Federal Form 941 for the fourth quarter of the year should be filed, using information taken from the Accounts Payable Journal.

Prepare a year-end financial report (fig. 18) that includes totals of all income and expenditures distributed in categories. This report can be prepared by adding the totals from the monthly reports or by adding each column in the Accounts Payable Journal and the individual

customer record cards for the total year. This report will serve as an overall view of what the daycare center has done during the previous twelve months.

CHERRY VALLEY CHILDREN'S CENTER 13
Finance Report
Month of December, 4th Quarter, 1979 Year-end

| | December | | Jan. Proj. | 4th Quarter | Total 1979 |
|---|---|---|---|---|---|
| Balance Forwarded | | 98.18 | | | |
| Income | | | | | |
| Day Care Tuition | $2298.13 | | $3700 | $8376.52 | $22337.09 |
| Day Camp Tuition | | | | | 2530.73 |
| Enrollment Fees | 25.13 | | | 167.63 | 990.13 |
| Drop-in Care Fees | 13.00 | | 5 | 19.87 | 297.30 |
| USDA Fd. Reimb. | 273.38 | | 297 | 887.60 | 2444.26 |
| Yard Sale | | | | 7.50 | 898.29 |
| NSF Returned Cks. | | | | 57.40 | 160.78 |
| Misc. Income | 102.60 | | | 108.69 | 186.93 |
| Church Support | 600.00 | | | 1850.00 | 5450.00 |
| Error Adjustments | | | | | 17.27 |
| Total Income | 3312.24 | 3312.24 | 4002 | 11475.21 | 35312.78 |
| | | 3410.42 | | | |
| Expenditures . | | | | | |
| Net Salaries(total) | 1725.38 | | 3331 | 6047.59 | 20943.44 |
| Group Health With | 62.00 | | 62 | 248.00 | 652.00 |
| Federal Tax Dep. | 349.28 | | 200 | 854.58 | 2734.98 |
| Food Serv.(non fd.) | 66.75 | | 60 | 161.89 | 471.24 |
| Food Service | 252.32 | | 300 | 984.28 | 3535.63 |
| Day Camp Expenses | 224.76 | | | 1474.76 | 1652.52 |
| Loan Payment | | | | | 300.00 |
| Janitorial Supplies | | | | | 9.95 |
| Classroom Supplies | 7.50 | | 40 | 74.64 | 205.31 |
| Office Sup. & Serv. | 57.05 | | 40 | 284.62 | 837.27 |
| Advert.&Pub. Rel. | 152.01 | | 50 | 268.10 | 1158.71 |
| Phone | 49.39 | | 60 | 186.06 | 696.18 |
| Dev. Equip. & Furn. | 181.90 | | | 277.64 | 1372.40 |
| Misc. Expenditures | 74.99 | | 50 | 406.00 | 1004.12 |
| Total Expenditures | $3203.33 | 3203.33 | $4193 | $11268.16 | $35573.75 |
| New Balance | | 207.09 | | | |
| Petty Cash Fund | | 20.00 | | | |
| TOTAL FUNDS | | $227.09 | | | |

| | |
|---|---|
| Outstanding Loan | $3750.00 |
| TOTAL OUTSTANDING | $3750.00 |

| | | |
|---|---|---|
| Accounts Receivable | | |
| Customer Accounts Receivable 12/31/79 | | $585.27 |
| USDA Fd. Reimbursement for November | | 290.00 |
| | | 875.27 |

TOTAL CHURCH SUPPORT FOR 1979 $5450.00

| Average Hourly Attendance | |
|---|---|
| Sept | 2.45 |
| Oct | 5.72 |
| Nov | 6.77 |
| Dec | 5.73 |
| Jan | 7.37 |
| Feb | 8.22 |
| Mar | 10.67 |
| Apr | 13.36 |
| May | 16.59 |
| June | 13.04 |
| July | 15.40 |
| Aug | 18.34 |
| Sept | 17.69 |
| Oct | 17.10 |
| Nov | 20.44 |
| Dec | 17.97 |

| Meals Fed to Children | |
|---|---|
| Jan | 206 |
| Feb | 205 |
| Mar | 292 |
| Apr | 322 |
| May | 410 |
| June | 325 |
| July | 368 |
| Aug | 419 |
| Sept | 381 |
| Oct | 437 |
| Nov | 431 |
| Dec | 364 |

| Average Children Served per Week | |
|---|---|
| Apr | 41.2 |
| May | 44.2 |
| June | 36.4 |
| July | 33 |
| Aug | 33.8 |
| Sept | 52.5 |
| Oct | 52 |
| Nov | 50.8 |
| Dec | 44.75 |

Fig. 18. Cherry Valley Children's Center 1979 year-end report.

Prepare a projection worksheet for the year, indicating anticipated attendance, income, and expenditures. This can serve as a tool only for a general projection of the future. It cannot be very accurate for a growing center. It will serve as a means of projecting needed support from the church for the program. By showing in a general way how

CHERRY VALLEY CHILDREN'S CENTER 1980 Projections

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Est. Aver. Attend | 20 | 22 | 23 | 25 | 25 | 18 | 15 | 15 | 25 | 26 | 27 | 22 | |
| **Income** | | | | | | | | | | | | | |
| Day Care Tui. & Enr. | 3700 | 4100 | 4350 | 4700 | 4700 | 3400 | 2860 | 2860 | 4700 | 4900 | 5100 | 4200 | 49570 |
| Drop-in Care | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 10 | 10 | 70 |
| USDA | 297 | 250 | 275 | 295 | 295 | 295 | 235 | 235 | 295 | 295 | 340 | 340 | 3447 |
| Yard Sale | | | | | | | | | | | | | |
| Misc. Inc. | | | | | | | | | | | | | |
| | 4002 | 4355 | 4630 | 5000 | 5000 | 3700 | 3100 | 3100 | 5000 | 5200 | 5450 | 4550 | 53087 |
| **Expenditures** | | | | | | | | | | | | | |
| Net Salaries | 3331 | 2700 | 2900 | 3000 | 3000 | 2500 | 2500 | 2300 | 2500 | 3000 | 3100 | 3000 | 34031 |
| Group Health | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 744 |
| Fed. Tax Deposit | 190 | 225 | 225 | 225 | 275 | 275 | 220 | 190 | 220 | 275 | 275 | 275 | 2870 |
| Loan Payment | | 150 | 400 | 500 | 600 | 300 | 200 | 100 | 500 | 500 | 500 | 300 | 4050 |
| Food Serv. Non-Food | 55 | 60 | 60 | 60 | 60 | 60 | 45 | 45 | 50 | 60 | 60 | 60 | 675 |
| Food Service | 290 | 400 | 400 | 400 | 400 | 275 | 225 | 225 | 450 | 500 | 500 | 400 | 4465 |
| Classroom Supplies | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 480 |
| Day Camp Trips | 115 | | | | | 30 | 80 | 100 | 150 | | | | 475 |
| Office Supplies & Serv. | | 40 | 40 | 50 | 50 | 40 | 40 | 40 | 50 | 50 | 50 | 50 | 500 |
| Advertisement | 30 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 580 |
| Capital Expenditures | | 50 | 150 | 150 | 350 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 1050 |
| Phone | 50 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 710 |
| Misc. | 30 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 580 |
| Total | 4193 | 3887 | 4437 | 4647 | 4997 | 3892 | 3622 | 3312 | 4332 | 4697 | 4797 | 4397 | 51210 |

Capital Expend. Projects

| | |
|---|---|
| Paint Classroom (volunteer) | |
| Fire Alarm System | 600 |
| Portable Climbing bars | 250 |
| Tape Recorder | 40 |
| Riding Toys | 200 |
| Finish Play Module | 100 |
| Extend Covered Roof (parsonage) | 150 |
| Sand box | 200 |
| Fencing in yard | 500 |
| | 2040 |

Fig. 19. 1980 Cherry Valley Children's Center projections.



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supplementing funds from the church will be spent, it will enable the congregation to budget necessary funds with more understanding of their use.

During the year, as the new center needs additional income to meet monthly expenses, the director can approach the church board and request the disbursement of funds budgeted by the congregation at the beginning of the year. Cherry Valley Children's Center's second projection, prepared after only fourteen months of operation, did not project any needed church support.

As a daycare center becomes established and is filled to capacity, it may be easier to prepare a realistic budget for the year. A dynamic, growing center, however, can make only approximated projections and is better operated on a monthly rather than annual budget.

# 14 Safeguarding the Bookkeeping System

### Auditing

In this new decade every effort should be made to record the affairs of the church accurately and concisely, especially in regard to finances. If the daycare/preschool books have to be audited by anyone, they must be in order, and they must accurately reflect the financial transactions of the center. Regular audits of the daycare books should be conducted by a professional bookkeeper.

### Balancing the Books

Each month when the bank statement comes in the mail, the director should balance the Accounts Payable Journal, which also is the check register. Any service charges or transcription errors should be carefully noted and corrected on the next available line in the journal. The director might wish to have the board appoint a second party to balance the bank statement with the check register. The task will not take long if the director previously notes any corrections or outstanding checks.

### Other Safeguards

Having a sequence number for income received will go a long way toward protecting the receipts and individual customer ledger cards against fraudulent entries. Any expenditure that greatly exceeds the projected and anticipated expenditures for the month should be reviewed by the director and at least one board member before payment is disbursed.



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# 15 Enrolling Prospective Students

Parents in the community will begin to call and drop by when they have heard about the new center. Make sure someone is available that can answer the parents' questions and help enroll their children. Have literature available that presents the center's programs.

### Sell Parents on the Center's Services

The person who talks to parents about enrolling their children should be enthusiastic and excited about the daycare center. He should have facts and forms at his fingertips so that he can encourage and assist parents.

The first thing the contact person should do after introducing himself is ask parents questions about what program they are interested in and why they need the center's services. The contact person should vividly and concisely describe the particular program and service the center has that will meet each parent's needs. He should point out that when parents place their children in a center in which they have confidence, it frees them to work, shop, or take care of other responsibilities without worry. He should mention to the parents that a Christian early childhood education (ECE) program has an atmosphere that is especially conducive to the development of a positive self-image — an atmosphere with a limited amount of teasing, criticism, taunting, and squabbles among the children.

It can be tactfully mentioned to the parents that in a daycare center more time is spent with the children than in a home because at the center that is the teacher's primary concern. In a private home the child is often involved in activities on his own while the adult is doing housework, doing chores, writing letters, or talking on the telephone.

The contact person can show the parents the flexibility they have in choosing attendance hours for their child. If possible he should try to encourage parents to bring their children on the days with lower

numbers of children scheduled to be in attendance so that the center's schedule can be filled more evenly with enrolled children.

The contact person should then help the parents decide on the actual number of hours they will need the center's services. It should be mentioned that an estimated tuition payment is due in advance of care and that the enrollment fee is due with the application form.

In this initial contact, parents should be given a tour of the church's facilities. They should be shown the play areas, the location of the bathrooms, the access to a drinking fountain, the outdoor play areas, and the access from the street to the building when they drop their child off. Let the parents know that the people of the church are happy to use their facilities for the new program that will further serve the community.

Often parents will have questions about the religious training offered by the center. Show them the center's written goals regarding training, and explain to them that for preschool-age children the religious training is of a general nature and not denominationally oriented. With this age group the emphasis is on the love of God and His care for the children. It may be good to note the denominational persuasions of some of the other parents who bring in their children, especially if there is a broad variety.

**Use a Parent Information Booklet to Share the Center's Policies**

Before a child is enrolled, it is important that there be a mutual understanding between the director and the parents. The director or contact person helping parents to enroll their children should briefly run through the admission and enrollment policies and instructions provided in a parent information booklet (appendix 1). In the booklet the center can state its purposes and philosophy, talk about each of its programs and services, present a schedule of each day's activities, give policies and procedures for enrollment, list discipline procedures, and list tuition and related fees.

State licensing agencies often require written policies regarding civil rights, sickness and absentee policies, and admission procedures. These can be included in the booklet. An information booklet should not be something that overwhelms parents but should succinctly give all necessary information. As the parents read the policies in such a booklet, many of their questions will be anticipated and answered.

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### Go Over the Enrollment Form with the Parents

Each parent will need to fill out an enrollment form (fig. 20) before his children begin at the daycare center or preschool. Let them know about how long it will take to fill out the form, and explain the type of information solicited on each page of the form.

Fig. 20. A sample enrollment form.

The first page of the enrollment form in figure 20 contains emergency access information requesting the child's full name, address, birthdate, and home telephone number. On the first page there is a place for information about the parents' place of work, whom to contact in emergency, and persons authorized by the parents to take the child from the facility. During the interview, the date of enrollment and the days and hours of planned attendance can be filled in by the director on the lines at the top of the page.

The second page of the enrollment form is a series of questions for parents and agreements to comply with the center's policies. Some of the questions solicit information that is helpful in understanding the child better, determining advertising programs, and ministering as a church to the family.

The third page of the form provides immunization status and health history information. The state of Washington requires that this particular vaccine report form be used. The information on this page is helpful in understanding the child and in providing a safe and healthy environment for all the children.

The fourth and last page is required by the United States Department of Agriculture (USDA) in order to receive a cash reimbursement for food service costs. The USDA asks the center to obtain this information and have it on file to determine how much money they will pay the center per meal. Although this form may be tallied by a USDA representative, the confidential form is never taken from the center's files, nor is any individual family's income information recorded by the USDA representative. (The family income categories on the form in figure 20 are from 1979. The chart is updated regularly by the USDA.) All the parent has to do on this page of the enrollment form is check one box indicating the family size and approximate income. Each parent may choose not to release the information to the center. Parents who do not fill out the form are automatically put in the top category for computation purposes.

Once a month the director should check the current enrollment files to determine any information that has not been completed by the parent. Parents should complete all of their enrollment forms as soon as possible.

### Start the Child in the Center

Find out the day the child will start in the center, and encourage the parents to come early and sit in with the child for a while. Mention to the parents that sometimes it is best not to prolong the good-bye period when they leave the child at the center in the morning. Let the parents know that the first few days are always a time of adjustment for the new child.

### Process the New Enrollment

Collect the enrollment fee from the parents. Mention to the parents that all money received from each parent is recorded on an individual ledger card.

List the newly enrolled child on the master attendance chart, noting the time periods the child will be attending. The director also should mention to the staff persons the name of the new child, the age of the child, the day the child will start, and the class the child will attend.

The state of Washington requires that immunization information be recorded on a master chart subject to review by the health department. When the application form is processed this record will need to be made for Washington centers, and other records may need to be kept according to other state laws.

### Working with Waiting Lists

In the parent information literature, the center's waiting-list policy should be publicly stated. Inactive enrollees should be contacted first and other parents contacted in chronological order from the date of their application for admission to the center. The first child available should be enrolled in the program.

# 16 Scheduling Teachers' Hours

As children are enrolled and listed on a master chart of enrollment, the director will be able to determine how many children will be at the center during any particular hour for each day of the week. State licensing regulations will give an indication of how many staff members are needed with the children. The director should put together a man-hour package of full and part-time staff members for the week depending on the center's staffing needs.

If the program's attendance should dramatically decrease in any particular time period, the director can cut back the number of staff members who are working. The reason for doing this is to avoid paying unnecessary payroll. The director should choose a portion of the day to be included in the pupil-teacher ratio. How many hours the director can be with the children will vary from center to center. During the nap period, if the director is in the ratio, he will be able to get office work done.

At least one of the teachers should join the center with the understanding that he may have to be sent home if there are not enough children present to warrant his being at the center. The director should seek this kind of flexibility in regard to available working hours when recruiting teachers.

By studying the master chart of enrollment and the roll book, the director can estimate attendance during the day to decide on staffing needs. Students may come in before and after school, and attendance will vary for different parts of the day. Decisions in the area of scheduling will be crucial to the financial success of the center.

# 17 Operating the Food-service Program

## Determine Food-service Needs

Churches that are running only a morning preschool program may choose just to serve milk and cookies. But programs that last all day will have to include some provision for a noon meal and morning and afternoon snacks. Often these are required by state law. Some groups have the children bring their own lunches and snacks. By having the parents prepare lunches, the daycare center does not have to be concerned about food preparation and the various things it entails. Having the church contract with a catering service or the local school district to have hot lunches prepared and delivered to the church may prove easier than equipping a kitchen and preparing its own meals.

If the church has adequate kitchen facilities, the center may wish to serve the noon meal, snacks, and even a breakfast for early-morning children. By doing this the center can be sure each child has a nutritious meal, and quarrels over lunches can be avoided. Also the center does not have to be concerned about parents who forget to send a sack lunch. If the center does plan to serve meals, all children in attendance should be required to participate without the option of sack lunches. The local health inspector and fire inspector will inform the director of requirements that need to be observed in using the church's kitchen facility.

## Set Up the Food-service Department

After the center has made any necessary modifications of the kitchen facilities to meet state fire and health codes, the director should evaluate the cooking utensils and equipment on hand. Make sure there is a large frying pan, a large sauce pan, large serving bowls, several large pots, and baking pans. The person actually cooking will be able to decide what additional utensils and kitchen service are needed. A large refrigerator with a good-sized freezer compartment is desirable. At least four cooking burners are necessary, and a good vent



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to the outdoors is handy. There should be a fire extinguisher in the kitchen and at least three sinks for washing dishes. A lot of cupboard space will be needed by the center, and the church might consider having a deep freeze available for the new food-service program.

At the start a decision should be made regarding table service. Some centers choose to install a state-approved automatic dishwasher and use the church's existing dishes. The author has chosen in two centers that he started to use paper napkins, plates, bowls, and cups so that the center has to pay for labor only to wash the children's silverware and the cooking utensils. Paperware can be bought in large quantities at discount prices and is very convenient to use.

### Plan the Menu

The preparation of menus should be done in consultation with a trained nutritionist. Meals that meet state health laws regarding nutrition should be planned. Put together a number of meal alternatives and snack options for the children. A wise food-service plan that will save time uses a cycle menu system. A cycle menu (fig. 21) goes through a number of meal plans and then starts over. Remember not to make the cycle five meals or a multiple of five, or the children will begin to notice the repetition, having the same meals always on the same days of the week.

### Purchase the Food

After the menu has been set up, the next step is to purchase the food. A preplanned cycle menu gives you the option of buying some of the food in larger quantities for later use, thereby saving time and perhaps expense. Usually when a daycare center is just starting it uses too little food to make it practical to consider buying wholesale from a food distributor. Wholesale food distributers offer some good services, like monthly billing and computer-prepared costs-per-serving for their products. There is also the added advantage of having the food delivered right to the center's door. If your food needs are too small to warrant buying from a wholesale distributor, you can still save by shopping at self-serve wholesale food stores.

Another way of holding down food costs is to shop the weekly sales at the retail stores, buying sale-priced items in large quantities and storing the food. Time will need to be spent in checking the weekly

Fig. 21. A sample cycle menu.

newspaper advertisements, and the purchaser will need to travel to several stores to make the purchases. The author has bought his center's groceries at local discount grocery stores that save costs by not marking prices on every item and by letting customers bag their own groceries. As a rule such stores have lower prices on their products.

The advantage in shopping at the same store each week is that the shopper can become familiar with what is available and where products are stocked. You may want to make a preprinted shopping list form with items arranged according to their position in the store. The cook can use it to list needed groceries for the next week's menu.

Dairy products — especially milk — become a significant concern and expense in the food-service program. Some centers have discovered the convenience of having their milk delivered right to their refrigerator by a delivery person on a route. Another way to cut costs is to check local dairy prices and buy milk in bottles right from the dairy.

CHERRY VALLEY CHILDHOOD [illegible]
Grocery Shopping List

Paper Products _____

_____

Soap _____

Fresh Produce _____

_____

Milk, Butter, Eggs _____

Chips _____

Baby Food _____

Prepared Foods, Stew, Tuna, Gravey _____

_____

Cookies, Crackers _____

Soup, Jelly _____

Canned Juice, Beans, Fruit, Tomatoe Sauce ___

_____

_____

_____

_____

_____

_____

Frozen Foods: Fish, Veg., Juice, Jello, Pasta

_____

_____

_____

_____

_____

_____

Pilot Bread, Melba Toast, Raisons _____

_____

Baking: Muffins, Flour, Short., Seasoning ___

_____

_____

Meat _____

_____

_____

Ketchup, Dry Cereal _____

Breads _____

_____

_____

_____

Other _____

Fig. 22. A shopping list, printed in the order of the local grocery store.

The milk probably will have to be pasteurized and homogenized to meet state standards. Milk with only two-percent milkfat might be an allowable alternative to help keep costs low.

After purchasing food products, transport them without delay to the center and refrigerate the perishables. Store the canned goods in clean, dry cupboards, making sure they will not freeze. Be sure the freezer and refrigerator temperatures are kept cool enough.

### Prepare and Serve the Food

The amount of food prepared each day is based on the number of children and staff the center will be feeding. The United States Department of Agriculture has prepared a market guide to children's portions of different food products contained in various sized cans, jars, boxes, and measures. Use this tool or one similar to it to determine what size portions to prepare. As the cook becomes familiar with the menus and the eating habits of the children, he will be able to do an increasingly better job at avoiding waste.

Foods should be served at a serving window from the kitchen, distributing the plates after they have their portions on them. One alternative to this method is to have the food served from serving dishes by the staff members at the tables, so that portions can be regulated according to the individual child. Any extra food in the serving dishes should be returned to the kitchen serving counter and not set on the tables.

The staff can provide learning experiences for the children during meal times, teaching them table manners, good eating habits, how to try new foods. Children should not be allowed to vocalize dislikes at meal time. Other children will respond negatively to the food without making an individual decision. Every child should try at least one bite of every food served. Serve small portions at first and then offer seconds. Do not give a second serving of any food to a child who refuses to eat food on his plate unless he has an allergy to it. Work hard at teaching the children not to waste food.

### Clean Up

Leftovers should be saved if possible. Save vegetables in freezer boxes. Leftover vegetables can be used in a menu that calls for vegetable soup. Save fruit until a day when the menu calls for mixed

fruit. Immediately after serving the children, refrigerate the milk remaining in the carton. To get a picture of the cost per portion, before the food is put away, record how much of each food product was used along with the number of portions that were served. Later the price per unit of each product can be multiplied by the number of servings to determine the cost.

Daily wash all pots and dishes, discard paperware, sweep the dining area, wipe off tables and chairs, and thoroughly clean the kitchen. The cook should always check a day or two ahead to determine any preparation that must be done for upcoming menus.

The cost of running the food-service program should be included in fees assessed the parents. The director should be sure to charge enough to offset the cook's wages, food costs, and administrative time. The United States Department of Agriculture (USDA) has several programs that assist in paying the cost of providing nutritious meals to children. Two of these programs are the USDA Milk Reimbursement program and USDA Food Reimbursement program. Funds for those programs come from tax dollars paid by daycare parents. Inquiry should be made to see if they will meet your center's needs.

# 18 Running the Church ECE Business

### Researching Tax Liabilities and Keeping Current

The Internal Revenue Service (IRS) of the United States government should be contacted to clarify the operating status of the church daycare center or preschool. Most church ministries come under a non-profit status in the federal tax code.

Federal tax forms you should be familiar with include Forms 941, W-2, and W-3. Each quarter a Form 941 is completed and sent in from the local church listing total earnings, Social Security (FICA), and federal income taxes withheld from the wages of all non-clergy employees of the church, and the church's contributing portion of the FICA tax. Depending on the amounts withheld, deposits are made either weekly, monthly, or quarterly to a bank account designated by the government. A church is not exempt from making such a report, and it is important that this is done on time and in accordance with IRS regulations.

At the end of the year Forms W-2 must be filed for each employee who has worked for the center and this information summarized on a Federal Form W-3. Instructions for completing those forms are available from government IRS offices. All the information needed for completing Form W-2 should be on the employee's compensation card (fig. 16).

For a church to participate in the Social Security Program, the employee must sign a federal form waiving his right to the church's automatic exemption from FICA taxes. The church agrees to pay its share of the tax as any other employer would.

Other state and local tax laws will vary and should be researched by each new center. In the state of Washington there is a mandatory industrial insurance program that necessitates reporting and depositing on a quarterly basis a portion of the insurance taxes withheld from each employee's pay check.

It should be noted that money received from parents for services or products offered by the church is not tax deductible, because the parent is receiving a service for his money. Parents may qualify for a child-care deduction on the federal income tax report and should refer to a Federal Form 1040 for this information.

## Licensing and Government Regulations

### LICENSING FOR THE ECE CENTER

During the initial meeting with a licensing representative from the state, while the church is surveying the need for a daycare center, find out state procedures for issuing early childhood education (ECE) licenses. The church should obtain an application for a daycare license and complete it if it is planning to proceed with licensing. (See chapter 28 for a discussion of this subject.)

The state of Washington does not require a license for a partial-day preschool. Daycare centers, however, must be licensed (fig. 23). Other states have varying laws about licensing daycare and preschool programs. Only two states do not have any licensing requirements at this time.

The individual completing an application for a license should be sure to read carefully any statement of compliance with government regulations. The Bill of Rights in the Constitution guarantees the separation of church and state. Each local church must yield a portion of that guarantee to submit to licensing of its daycare program. Most state regulations are in the interest of the children for their safety, protection, and health.

According to court interpretations and congressional amendments to the Constitution, by federal law the local church cannot be accused of violating antidiscrimination laws if they have spiritual qualifications a job applicant must meet.

### THE STATE JUDICIAL CODE

The actual state judicial code may vary from the departmental policies of the state bureaucracy. The director of the church daycare center should become familiar with the department policies and strive to observe the regulations they have developed from the state laws. The director and church leaders should keep in mind that the actual state laws written on the books by legislative action are the final guideline for daycare licensing.

The State of Washington

DEPARTMENT OF SOCIAL AND HEALTH SERVICES

Children's Agency License

*The Secretary of the Department of Social and Health Services Does Certify:*

That a license is hereby granted to The Duvall Evangelical Methodist Church
d/b/a Cherry Valley Children's Center

to conduct and maintain at Main and Stella

city of Duvall, county of King, State of Washington.

a day care center

(a.) for the care of children, female and male sex, between the ages of 4½ through 12 inclusive, but not to exceed 37 children; (and)

in the State of Washington in compliance with and pursuant to the laws of the State of Washington and the Rules and Regulations of the State Department of Social and Health Services.

This license shall be in force from the 19th day of March, 19 79 to and including the 19th day of March 19 81, subject to revocation for due cause.

DATED AT OLYMPIA, WASHINGTON, THIS 27th DAY OF March, 19 79

John D. Leonard

John D. Leonard, Social Services Manager

NOTE: This license is not transferable, and is valid only for use by the individual or agency to whom it is issued and at the location above described.

Issued by Authority of Chapter 74.15 Revised Code of Washington.

Fig. 23. A State of Washington license for the Cherry Valley Children's Center.

## FEDERAL DAYCARE STANDARDS

When a church daycare center receives money from the federal government under some of its programs, the center becomes subject to federal standards for the daycare industry. For instance, if the center accepts a certain proportion of children whose care is paid for by the federally funded and state operated work incentive (WIN) program, the center will become subject to federal standards. Some other federal grants available may also subject the center to federal standards.

The pupil-teacher ratio under federal regulations is more stringent than that of the state of Washington. There are other differences between federal and state regulatory standards for daycare centers. The church needs to research added regulations carefully before committing itself to any funding agreement.

**OTHER REGULATIONS**

The daycare director should try to be aware of any requirements of the health department or fire marshal's office. A fire inspector may come to the center and recommend the installation of smoke alarms and regular fire drills for the daycare center. A food-service inspector may occasionally drop by to check on food preparation and kitchen clean-up procedures. During the inspection, the director should take notes and attempt to implement any changes the inspectors suggest.

### Insurance Coverage for the ECE Program

Study the church's existing insurance plan to see if expanding it to cover the increased usage of church facilities is feasible. A trusted insurance agent can give practical suggestions on what is needed for adequate coverage. The director should check with other area daycare centers to find out the type of protection they have bought.

### Other Record Keeping for the Center

Many of the forms needed for operating a daycare center have been explained in various other chapters of this book. One form that is not mentioned elsewhere is an accident and administration of medication report form. The center should keep an accurate record of any significant bumps, scratches, or falls by the children. If the center administers medication brought in by the parents, written permission should be requested, and each administration should be recorded.

# Part III

## Operating the New ECE Program

### INTRODUCTION

Providing a stimulating and otherwise optimal learning environment for the daycare/preschool center operated by the church is a challenging opportunity for the leadership. These chapters talk about creating an atmosphere for learning and about content to be learned by the children in the church center.

# 19 Establishing Discipline in the Daycare Center

During the last several decades there has been a tremendous emphasis on love and acceptance in child rearing and education of children. There can be no doubt about it, an unconditional love will help the child make tremendous strides in developing a healthy self-image. But some have taken this concern for love and developed a misconception of how to express love to the young child. These people have expounded a permissive philosophy that says, "Let the child do what he or she wants." Their only goal is to give children freedom to be creative and develop as they will. The idea, however, that permissiveness equals love is false. In reality, unconditional love does not stop with merely accepting any child no matter how he looks or acts. It guides, corrects, teaches, and sets safe boundaries in which the child can grow. That frequently requires firm discipline.

### Setting a Line of Action

A frequent and troublesome problem that teachers have with discipline in the classroom is that they have too long a line of action in handling the children entrusted to their care. In other words, they do not really expect children to respond with action when they are asked or told to do something. For instance, if a child is told at five minutes to nine that at nine o'clock he must put his toys away, and then at nine o'clock he is told to put the toys away, he will carry out that action only when he thinks he cannot wait or delay the teacher any longer. All too frequently adults tell children to do something many times, finally ending up frustrated over the child's lack of response. At this point the adult is ready to assist the child physically to respond to the request. When adults do this the child is getting a message from the teacher or parent about when the teacher really intends the child to act. The child will begin to look for signs, and he will not respond until after many requests, or when the adult's voice is no longer calm and forceful, but shrill and uncontrolled. The teacher has lost control.

A better way is to tell the child that in a few minutes it will be time for him to put the toys away. Then at the appointed time, tell him only once to put the toys away. Be prepared to get up and calmly assist and encourage the child in carrying out the requested action. This shows the child that he is to carry out requests right away. It also trains him by using calm, calculated action to achieve a response.

The daycare teacher should watch the timing in giving directions. He should be ready to help the children follow through with actions after directions have been given. An effective worker avoids using directions as a diversion to get the children out of his way.

How long the teacher's line of action is will determine how frustrating it is for the teacher to work with children. Keep the line of action short, stay calm, and show the children that at least this teacher means business right away, and not after ten minutes of nagging. Using this method, working with children will be a more rewarding and enjoyable experience.

### Maintaining Control in the Classroom

Control in the classroom must rest in the individual teacher. The authority of each teacher cannot be borrowed. It will not work to ask parents to discipline their child for classroom behavior. Parents who have been away from their children all day will not want to have to reprimand them for misbehavior in the daycare center. Also the child will usually forget why he is being disciplined if the punishment does not immediately follow the offence.

Children will quickly discern how much they can get away with, with each staff person. Classroom control cannot be based on the director or head teacher because they will not always be available to bring the children into line.

The teacher should assume control and have every child participate in every planned group activity. If necessary, physically assist the reluctant child in finger plays, rhythm, and coloring. Do not let the child say he cannot do something when he has not even tried it. If a child keeps misbehaving during story time, have him fold his hands, sit on his hands, or sit next to the teacher, with the teacher holding his hands still. Help the wiggle-worm learn to sit still, keeping in mind that he has a need to move about. Do not force him to sit still longer than he can reasonably bear.

Each staff person must show the children they cannot break the rules in the daycare staff's presence without being disciplined. Each staff person must be aware of each infraction of the rules and be prepared to reprimand. Punish the child who breaks a previously stated rule by standing him in the corner for a short time, or by not allowing him to play on a certain toy he misbehaved on, or by making him sit still while the other children have play time. The teacher must assume the role of classroom leadership with firmness. As the children discover they must follow directions, he can relax the control a bit.

## Administering Discipline

### THE PURPOSE OF ADMINISTERING DISCIPLINE

*To Gain Control of the Child's Will.* A main reason for discipline is to gain control over the child's will by bringing his behavior into submission to authority. All of life contains fixed boundaries of authority. The child must learn that he cannot always do what he wants, when he wants to do it, and how he wants to do it.

Control of the child's will is a key to teaching a child self-discipline. The achievers are those who have mastered their wills. The Bible exhorts individuals to have the mind of Christ. As the child learns to give up wrong behavior, he will learn to yield himself to God. The child should be encouraged to develop his spirit and be creative, but it should be in the context of submission to the authority at hand.

*To Guide Behavior.* Another purpose for administering discipline to the preschooler is to guide his behavior into acceptable patterns of expression. The operation of a daycare center is dependent upon the children's conformity to standards of behavior. Wanton expressions of childish whims will create chaos in the daycare center setting.

The Bible gives standards of conduct that need to be taught to children. As the child's behavior is changed, he will have a basis for the socialization process that takes place at a later time. Man's social needs demand a standard of conduct.

### THE MEANS OF DISCIPLINE

Disciplining is the application of sanctions to behavior. The sanctions may be either positive or negative and are applied either to modify existing behavior or to create new behavior patterns.

In discipline, there is an operating principle that the sanction must be increased or intensified to achieve the same effect in successive administrations. For instance, a child will get used to being told he did a good job on his worksheets, or he may say after being spanked repeatedly, "That didn't hurt." The solution to this problem is a creative variation in the choice of sanctions used. Make the sanction appropriate to the behavior of the child. Sometimes that means letting the natural consequences of his misbehavior suffice as a teaching tool.

*Positive Behavior Sanctions.* A powerful positive sanction is praise and compliments. Young children respond to praise and strive to earn it from adult models.

Use praise and compliments lavishly, but avoid teaching false values by praising new clothes, pretty eyes, cute noses, or other surface reasons for attractiveness. Placing a value on superficial attractiveness or material possessions is unscriptural and inappropriate in working with young children. Compliment the child for things he can change, like a job well done, dressing all by himself, remembering to wash his hands, or good behavior. Praise the children for their accomplishments, not their appearance.

Material incentives are another effective means of reinforcing good behavior. Money, food, sweets, trinkets, or toys have all been used to sanction good behavior. For such a reward to be most effective it should be given promptly after the good behavior is expressed.

Using a reward to achieve desired behavior is not a bribe according to strict definition. A bribe is using favors or gifts to influence an individual to do wrong. The goal of material incentives is to provide an initial motivation to good behavior. Hopefully the child will find other nonmaterial rewards for further motivation to good behavior.

The law of diminishing returns applies to this kind of sanction. A free balloon will achieve more today than the same kind of reward will achieve tomorrow. The teacher should be careful not to saturate the classroom situation with excessive material rewards. Let the children want something and strive for it, to give meaning to the reward. Certainly do not let the situation degenerate to the point where the children expect a reward.

*Negative Behavior Sanctions.* Much of the unacceptable behavior on the part of young children in daycare centers is because of poor

planning and a lack of good things for the children to be doing. A daycare staff person can avoid having to use negative sanctions by planning and preparing for the day's activities ahead of time and balancing the program with active and quiet times according to the children's development.

A threat of discipline may be used to sanction behavior. For a threat to be effective, the child must know that discipline will be carried out. A teacher should never make a threat he knows he cannot carry out. Each daycare staff person needs to keep in mind that a threat can sometimes become a dare to the child.

Various kinds of negative sanctions can be attached to unacceptable behavior. When a child is younger a spanking may be most effective. Since some state licensing laws for daycare centers do not allow children to be spanked at the center, other means can be used to help a child remember not to do certain things. The child can be made to stand in a corner, privileges can be withheld, goals can be blocked, restorative chores for damage caused by bad behavior can be assigned, or the child may be forbidden to participate in a fun activity.

For negative sanctions to be most effective with the young child, he must know his misbehavior hurts and disappoints the teacher. Sometimes a scolding with an expression of disappointment is effective in preventing or correcting unacceptable behavior.

A more effective application of a negative sanction takes place when the child recognizes that it grieves the teacher to see the misbehaving child have to face the consequences of his own actions. If the child sees the teacher's motivating love, he will better remember the negative sanction.

The daycare worker must not associate negative sanctions with food, rest, toilet privileges, or unsupervised isolation. Any number of creative ways of changing behavior can be designed that do not interfere with the basic needs of the young child.

#### ADMINISTERING NEGATIVE SANCTIONS

Let the child know from the outset the things he can and cannot do at the church daycare center. It is wrong to punish a child if he has never been told not to do a particular thing. Let the child know that the teacher has a variety of options for disciplining him if he misbehaves. It should be clearly communicated to the children that discipline gets worse for the second or additional times they misbehave.

When a child misbehaves, the teacher should try to talk to him privately before he is disciplined. It is unhealthy for the child to be demoralized or humiliated in public, even if he may seem to deserve it.

The teacher should establish a personal responsibility on the part of the child for the wrong action. The teacher should not ask the child why he did wrong. Misbehavior often has no rational basis. Instead the teacher should explain that he saw the wrong action, recount for the child how he was told not to misbehave in that way, and remind the child of the promise that he would be disciplined.

The teacher who is disciplining the child should communicate to the child the grief he feels as a loving teacher, the grief the child will feel for being disciplined, and the grief God feels when a child misbehaves. If the teacher can effectively teach the child this, the child will have a foundation for repentance.

The teacher should apply the negative sanction, whether it involves leading the child to the corner he must stand in or showing him the chore he must do. If the child is to be spanked, it should never be done in anger. Let the child wait for a few minutes in the office for a spanking. The teacher will have a chance to calm down, and the child will have a chance to anticipate the punishment he will receive. The daycare teacher should be sure to follow any state guidelines the center has agreed to abide by in giving a spanking.

If possible, after the child has been disciplined, the teacher should again talk to the child about why he was disciplined. The teacher should not discipline the child a second time for any offense.

#### DEALING WITH THE TEMPER-TANTRUM THROWER

A tantrum is a violent, explosive expression of anger by the child to achieve his own way. The manipulative anger may be centered on the child's own person (he may hit his head on the floor, or hold his breath), or it may be focused outside the child on either things or people (he may throw a toy or kick and scratch the teacher).

When a child flies into such a rage, his behavior becomes irrational and not subject to normal methods of control. The child is accustomed to getting what he wants, and if not he will use his ultimate weapon by throwing a tantrum. The teacher must be firm and not give in to the child.

Put the child who is disturbing the class into a separate room, being careful not to let him hurt anyone in his rage. As far as the child is

concerned, the teacher should seem to be ignoring all his angry antics, although in reality the daycare staff person should keep the child under close supervision so that he does not injure himself or seriously damage the center's property. The child may kick the door, pound on the wall, hit his head against the table, or hold his breath, but he should not be given what he wants. The child, even though in an irrational rage, will probably know his tolerance to pain and not hurt himself seriously. If the child holds his breath, let him. He will begin to breathe before he can kill himself. The staff member should remember that giving the child more attention than essential is reinforcing the bad pattern of behavior.

In a few minutes the angry child will discover that he will not get what he wanted. The teacher should immediately talk to the quieted child, offering to let him rejoin the group if he can behave properly. If the child starts another tantrum, leave him in the room (not alone, though) until he behaves. The daycare staff person must show the child a socially acceptable way to behave.

### ACHIEVING THE GOALS OF DISCIPLINE

One goal of discipline is to guide behavior into acceptable patterns of behavior. All staff workers should know the center's policy of acceptable behavior patterns, and should consistently assist the children in observing them.

Behavior modification (reinforcement of good behavior) will be the main tool the staff person will use in disciplining the child. The staff member should be careful not to reinforce bad behavior by extra attention toward the misbehaving child.

Another goal of discipline is to gain control over the child's will by bringing him into subjection to the teacher. At times the child must not be allowed to do what he wants, and he must be willing to do what the teacher wants him to do. The child's will must be brought into subjection. But it must be done without destroying personal motivation and creativity. An active, spirited child who willfully expresses himself is expressing a desirable trait. Leadership qualities often are nurtured in such behavior by a child. The daycare worker needs control only over the intention of the child to carry out unacceptable behavior.

Control of the will is not necessarily accomplished by forceful negative sanctions. Submission to authority through force is never as

effective or enduring as submission through a voluntary expression of love. The staff member should learn to love the child into submission, helping him to submit voluntarily, gently but firmly coaxing him into acceptable patterns of behavior.

### Showing a Warm Affection in Discipline

Daycare staff people need to show affection to the children in their care, because discipline without a warm love is ineffective — and just as wrong as permissiveness. Encouraging the children to sit on the teacher's lap, hugging them, tickling them, or patting their heads are good ways to express affection. If the staff person can do so, he should wrestle gently with the boys, carry the little ones piggy back, or swing the children.

### Dealing with the Child Who Challenges Authority

Occasionally a daycare teacher will encounter a child who will challenge the boundaries. The child actually is trying to find a basis for security in his relationship with the teacher. The teacher should avoid occasions for unnecessary challenges by being prepared and having things for the children to do. The teacher must be consistently firm and inflexible with a child that challenges authority and shows a lack of respect. After the teacher responds to a child's challenge by scolding him or disciplining him, the teacher should go on with the planned program. The teacher's firmness is not because of a lack of love. It is an expression of genuine love. A permissive approach will ultimately be a disservice to the child, whereas love that restrains will give the child the resources to practice self-restraint and respond to the disciplines of life in a healthy manner.

### Be Consistent

Consistency is the most challenging task for the classroom leader. It is vital that each staff member be consistent in carrying out the center's principles of discipline. Because of the fallibility of humans, however, every staff person may not always be consistent, and the children will say, "But that's not fair." Staff members should work on being more consistent but not let the charge of unfairness become a problem. The children need to learn that life is not always fair or just. Teach them that how they choose to respond to the unfair events in life is more important than demanding fairness.

### The Discipliner Must Be Self-disciplined

It is inconsistent to see a person disciplining children when he himself is lacking in personal discipline. Not only that, such discipline is never effective. For a staff person to correct a child when his temper is out of control seems incongruous to the child.

The staff member must discipline his own emotions, intellect, and will. Contrary to popular belief, everyone can control his feelings. Feelings do not have to rule the individual. The staff person must do what is right whether he feels like it or not. A person can be brought under control by being careful of the content he feeds his mind with. What a person reads is what he will become. What goes into his mind is what determines the standards he lives by and the kinds of decisions he makes. The Christian daycare worker should let the Bible — not the television, newspapers, or other sources — be the standard to which his intellect and rationalizing functions are subjected. His will must be subject to the mind of Christ. Self-will is the antithesis of self-discipline. The teacher must show in his own life how important it is to be corrected and conformed to the will of God.

### Regression in Behavior

The daycare center will probably be taking care of some children for a large portion of their waking hours. Even so, during the small amount of time the child is at home, he may regress to unacceptable behavior, perhaps responding to varying degrees of parental consistency and different house rules. This fact should be constantly in the teacher's mind as he has to remind children of the center's rules and enforce them. Do not despair over regressions in the child's behavior, but create opportunities to assist inquiring parents in how to get children to put toys away, eat properly, or share with friends without fighting.

# 20 Developing a Christian Climate in the Center

The daycare center staff person is definitely a model for enrolled children. Children will imitate the mannerisms, values, beliefs, attitudes, and preferences of their teacher. That is the reason many daycare directors feel it is advantageous to have a male among their staff people. Because of how impressionable the young child is, the church daycare teacher must reflect in his or her life a character that is consistent with the biblical values held by the church.

Children should be given maximum opportunity to develop good feelings about themselves and inner resources to become strong people. Teach children a dependence on God and the grace offered to the humble (James 4:10). Teach the experience of redemption, the wonderful opportunity from God that makes an individual a new creature, the chance to start over again, the chance for a new beginning.

Develop an atmosphere in the child-care program that removes character pollution. Do not allow children to say they hate another child. Do not allow the children or the staff to talk badly about people. Expose the children to a positive atmosphere of belief, trust, and confidence fitting to the Christian faith. Help the children learn not to tease, berate, taunt, or belittle other children. Provide this kind of shelter for the children's character development while they are at the center. They will get enough of the world's environment in school, at home, or other places.

In assisting the development of a child's self-image, it is important that the staff adopt the policy of not speaking about a child to anyone in the child's hearing. If parents need to be told of a problem their child has, have the child go out of the room, or go into the daycare office to discuss it. Often the child will hear just enough of an adult discussion to be detrimental to his development.

# 21 Planning the Daily Program of a Preschool or Daycare Center

The preschool program may be just a seasonal program not conducted during the summer months. A daycare program involves a year-round commitment to provide care and training for the children of working parents except on specified holidays. Both preschool and daycare programs need to have a day-by-day curriculum to avoid duplication and encourage the development of young children. The discussion of curriculum in the following paragraphs assumes that daycare and preschool programs are being combined and a curriculum is needed for all day long.

### Curriculum and Suggested Developmental Activities

There are all kinds of activities that both parents and the director will want preschoolers to be involved in, like cutting, gluing, painting, running, climbing, pasting, hopping, coloring, and riding. The center should attempt to challenge children to learn new skills, master abilities, and accomplish untried tasks.

If the church early childhood education (ECE) program will be preparing children to enter a public school kindergarten, the local teacher should be consulted for advice about how much to teach the center's children. Although the church preschool program should not overlap with public school kindergarten curriculum, the children do need to be encouraged to move ahead as they are ready to learn in new areas. Perhaps there will be sufficient interest among the preschool parents to consider starting a kindergarten program so that children in the center can continue to progress and not be held back to fit into the public school mold.

The following sample list of developmental skills was put together by the staff of the Cherry Valley Children's Center. It contains the developmental goals and concerns of their program.

Notice the variety of activities, at least one for each skill area. Please

keep in mind that the activity options are numerous, and that some activities may possibly be used to teach a number of the skills listed. The kind of activity used will vary according to the developmental level of the children and the group size.

**PRE-MATH SKILLS**

*Sequence.* Give the children a sequence pattern of beads to string. Start with a simple sequence of two beads that are either different colors or different shapes.

*Size Comparison.* Have the children compare their height with another child in the room to see the difference between short and tall; have them compare several book sizes to see fat and thin; have them compare several different lengths of string to see long and short; have them discover how many blocks can be put between two boxes that can be slightly moved after each time to see wide and narrow; and have them try stepping up onto various stools, benches, and stairs to see high and low.

*Near and Far.* Have the children stand where they can see a great distance and discuss what is near and what is far away.

*The Numbers One to Ten.* Teach the children to recite in unison the numbers one to ten. Prepare flash cards of the numbers and ask the children to name the cards in unison. Have the children look around the room and see if they can see any other numbers in the room the same as the one on the flash card.

*Shapes.* Purchase or make a learning aid that is an animal made out of shapes, and teach the children to name simple shapes, such as circles, squares, and rectangles.

**PRE-READING SKILLS**

*Alike and Different.* Work with words that sound alike. Show two different sized balls to teach difference.

*Relationships.* Teach concepts like "beside," "behind," "under," and "around." Have the children place several books beside one another; have them place one chair behind another; have them place one dish under another; and have them form a circle around one of the other children.

*Opposites.* Bring in a pitcher of hot water and one of cold water. Under supervision let the children feel the difference.

*Letters.* Have the children find various letters in a prepared picture that has letters hidden in it.

*The Alphabet.* Have the children whisper the letters of the alphabet in unison.

*Colors.* Concentrate on teaching one color on a particular day, having the children color pictures that color. Have them pick out furniture that is the same color, and have them notice who is wearing the same color.

*Auditory Discrimination.* Collect a number of metal film containers and fill them with sand, screws, clips, and other items, making two of each kind of item. Let the children shake the containers and match the containers correctly. Number the sets on the bottom of the containers.

*Visual Discrimination.* Use pre-printed visual discrimination worksheets for preschoolers.

**SOCIAL SKILLS**

*Names of Others.* Teach the children to address other children and the teacher by name.

*Self-expression.* Provide a time during the day when the children can tell without interruptions about an object or an event that happened to them.

*Obedience.* Play a game, like "Simon says," or "Mother, may I," in which the children have to listen to the leader and obey him.

*Manners.* Sit down with a small group of children and pretend you are having a formal dinner.

*Following Directions.* Using several different kinds of flash cards, give the children three directions to follow, like "Put the ball card beside the card with a car on it, bring the red card to the front, and then stand by the table."

*Group Participation.* Physically help the child carry out the activity the group is doing if he refuses. For instance, pick up his feet and help him if they are supposed to be running in place.

*Sharing and Waiting for Turns.* Bring in a popular toy and let each child have a certain length of time to play with it before he has to hand it to another child.

*Physical and Nonphysical Respect for Others.* Teach the children to hold hands as a positive and acceptable form of physical contact, and help the children to learn to compliment others as an alternative to criticism.

*Control of Temper.* Teach the children to come to the teacher when another child does something that displeases them.

*Showing Affection.* Occasionally when a teacher returns from a period of absence he should give each of the children a hug.

*A Balance of Passive and Active Play.* Alternate activities between passive and active exercises. Encourage the quiet child to do another activity that involves him in more action.

*Willingness to Try New Things.* Have the cook prepare new foods for lunch, and encourage the children to try the foods without making any comments before hand.

*Creativity.* Provide an easel and brushes for the children to paint with.

**PHYSICAL DEVELOPMENT: FINE MUSCLE SKILLS**

*Cutting.* Provide both left-handed and right-handed safety scissors for the children to use as they practice cutting an old newspaper.

*Coloring.* Have the children help make a large group mural on a sheet of newsprint.

*Finger Plays.* Encourage all the children to participate as a finger play is taught from a resource book.

*Shoe Tying.* Provide a board with eyelets attached to it for practice tying.

**PHYSICAL DEVELOPMENT: LARGE MUSCLE SKILLS**

*Running.* Have the children run across the playground and back.

*Jumping.* Have the children pretend they are frogs and have to jump from one place to another.

*Hopping.* Lay a strip of duct tape on the floor to make a long, straight line for the children to hop along.

*Climbing.* Provide a play module that includes ladders, tires, or bars for the children to climb.

*Sliding.* Provide a creative but safe slide in the center's playground.

*Balance.* Have the children walk with one foot directly in front of the other in a straight line.

**DEVELOPMENT OF ABSTRACT THINKING**

*Imagination.* Include imagination about past, present, and future realities as well as fantasy. Help the children reconstruct in a realistic fashion what a building looked like; help them make suggestions of what might be happening at the store right now; help them imagine

what their dinner might be; and show them a fantasy picture and have them describe what the picture is about.

*Memory Development.* Help the children memorize a sequence of five different kinds of items by propping up flash cards on a bench and removing the cards one at a time. Give the children three specific areas to walk to in the room and three different easy activities to carry out in those areas.

**SENSE AWARENESS**

*Smelling.* Blindfold the children and have them smell several different foods and try to guess what they are.

*Listening.* Have all the children stop talking and then identify the sounds they can hear when it is very quiet.

*Feeling.* Bring in a warm, fuzzy puppy for the children to feel.

*Tasting.* Let the children taste salt and sugar, while explaining to them that they look alike but taste different.

*Seeing.* Put some out-of-the-ordinary object in a visible yet inconspicuous place, and have the children try to find it.

**SCIENCE AND HEALTH AWARENESS**

*Time Comprehension.* Ask the children to describe activities that they do before they come to the center and activities they do after.

Put up one specific letter of the alphabet on a bulletin board each day. Help the children to remember which letter they put up yesterday before putting up another today.

*Calendar Familiarity.* Prepare a large calendar for each month. Daily go over the calendar with the children, even if they cannot read it, so that they will become familiar with its seven-day pattern, and the sequence of days. Use group repetition to teach and review the days of the week.

*Proper Grooming.* Bring a toothbrush to the center and show the children the proper way to brush their teeth.

*Food Needs.* Teach the children the importance of eating all types of foods to be healthy.

*Cause-and-effect Relationships.* Throw a ball up in the air and point out that it will always fall to the ground again.

*Understanding Distance.* Take the children on a short walk and help them get a feeling for longer distances.

**GENERAL WORLD AWARENESS**

*Distinction of Items, and Categorizing.* 1. Clothing. Bring in several kinds of suits (men's suits, women's suits, swimming suits, and so on) and show the children the differences in the clothing.

2. Household items. Prepare a number of flash cards with pictures of things like dish pans, pots, brooms, irons, and pails, for classroom drills.

3. Foods. Have the children work on categorizing fruits, vegetables, and meats.

4. Tools. Provide toy facsimiles of various tools used in real life. Teach the children to use the toy tools properly.

*Understanding Activities.* 1. Transportation. Take field trips to the depots of various kinds of transportation.

2. Recreation. Have the children tell what they do at home as a family for fun.

3. Jobs. Provide the children with various guests who talk about their jobs.

**SPIRITUAL DEVELOPMENT**

*Ability To Say Prayers with the Group.* At meal times have the children say together a memorized prayer.

*Ability To Pray Out Loud.* Encourage the older children to talk aloud to God in prayer.

*Understanding of Christian Holidays.* Present the account of the gift of God's son at Christmas, and the Resurrection at Easter.

*Knowledge of God's Presence and Love.* Talk about God's being in the room even though we cannot see Him. Explain that we do not need to be afraid. He will help us and keep us safe.

*Growing Familiarity with Biblical Events.* Tell shortened and simplified accounts of Bible events with the children. Avoid using the term *story*, because the children will tend to confuse fact with fictitious stories.

**MUSICAL DEVELOPMENT**

*Rhythm.* Have the children learn to clap their hands in time with the leader.

*Memorizing Simple Songs.* Frequently sing songs the children can easily learn.

*Singing Together.* Help the children follow the teacher's timing by beating out the rhythm as they sing. Participation alone is good, but help the children sing on key and at the same time as the teacher.

**Resources for Curriculum**

Many good books have been written suggesting ideas for curriculum. Be sure to obtain copies of books like *Resources for Creative Teaching in Early Childhood Education*, by Darlene S. Hamilton, published in 1977 by Harcourt, Brace Jovanovich. Also contact several publishing companies like Open Court (P. O. Box 599, LaSalle, IL); Miliken Publishing Co. (St. Louis, Missouri); Lippincott; and Frank Schaffer Publication, Inc. (26616 Indian Peak Road, Palos Verdes Peninsula, California), for curriculum catalogues. Miliken and Schaffer produce spirit duplicator masters bound in a booklet. These masters provide exercises in various developmental areas.

**Lesson Plans**

Lesson planning is a necessary operation for the staff member of the daycare center. By spending time in preparing and thinking through

what activities the children will do, the teacher can avoid repetition, and cover more areas in a larger variety of ways. By planning, the teacher can develop and use themes to a bigger advantage.

When a teacher is sick and must be away from the classroom, a substitute teacher can provide continuity to the program by looking at the lesson plans. Also, lesson plans allow an analysis of past lessons and help give direction for future lessons.

### Scheduling the Day's Activities

During the day, class sessions are set aside to work on the various developmental skill categories. Activities should be planned so that over a couple of week's time each child who attends regularly will receive help in all the developmental skill categories.

A daily art or craft time will help children develop their fine motor skills. The craft time will also give the children an opportunity to express creativity, follow directions, and interact socially with other children. Having the children create a finished product is a secondary goal. The real goal in art time is the child's self-expression, not a cute picture for mom and dad.

One of the most important periods of the day for the church-operated daycare center is the Bible time. During the daily Bible time, try to emphasize the reality of biblical events so that the children will not associate Bible stories with fairy tale stories. The Bible time can be used to teach short choruses, memorize verses from the Bible, and teach Christian principles. Let the Bible be the resource book and curriculum guide, rephrasing biblical events into simple words that are easier for the children to understand. Some centers choose to have a special chapel time that meets at least once a week in the church sanctuary.

All children in attendance for the whole day should participate in the planned and scheduled activities. During nap time, have all the preschoolers lie down for a rest. After a reasonable period of time, non-nappers might be allowed to color quietly in an adjacent room while others are still sleeping.

### Upgrade the Center's Program

The director and staff should stay current with new activities and ways of operating the ECE program. They can accomplish this by

reading literature in the field and by occasionally visiting other centers. They must always work on doing things in a better way so that young children are appropriately challenged. Some suggestions are to supplement the program with field trips, special visitors, interest-center variations, and other new activities. It is vital to avoid getting in a rut with the center's program.

# 22 Operating Other Programs in the ECE Center

## The Before- and After-school Program

The before- and after-school program will be a seasonal program that will last through school months. This program of care offered by the church means that the daycare staff will be with children during some of the most formative times of their lives.

### BEFORE-SCHOOL BIBLE CURRICULUM

Obtain a good Bible curriculum, perhaps one that is used by a local Christian elementary school. Use it before school as an opportunity to teach the children about the Bible, familiarizing them with its books, content, and history. Bible time can be used to present the good news of salvation and the opportunity Christ gives to make hearts clean of guilt for wrongdoing. Use games, rote memorization, Scripture choruses, dramatic interpretation, or discussion, to teach the children the Bible.

### THE AFTER-SCHOOL PROGRAM

When the children arrive at the center in the afternoon, sit down to a snack with them and let them talk about what happened during the day if they need to. Keep in mind that the children are in an unprotected environment at school and have been teased, criticized, and hurt in other ways. Let the children share frustrations that have made an impression on them. The teacher has a marvelous opportunity to provide comfort and the assurance of acceptance. Be alert. Sometimes a casual remark or offhand comment from them may be the best indication of what impressed them the most during the day.

Make the after-school time into a club-type program. The children will enjoy doing projects that take several days to complete. Teach the children skills and how to express kindness to others.

Keep older children separate from the younger preschool-age children. Older children have a way of overwhelming and stifling the creativity of the younger ones. As the children leave for the day and there are fewer children, all ages may be grouped together, allowing the younger children to have a short exposure to the older ones, who will serve as models for developmental skills and abilities.

### Summer Day-Camp Program

You may wish to begin a day camp in the summer. This is a seasonal program designed to provide day care for the elementary school child during the summer months when there are no public school sessions. Provide a challenging program, and parents will be happy that their children will have care that will divert them from getting into trouble because of lack of supervision or boredom.

Day-camp programs can be operated in a stationary location such as the church facilities, or they can be trip oriented. You may find that because of a space problem it will be better to take the day-camp children away from the center during the day. You can travel to local public parks, to mountain hiking trails, to fish hatcheries, to amusement parks, to waterfalls, to fish ladders, to historical sites, and to a host of other places. Children can be taken swimming several times a week, either at a life-guarded beach or at a public swimming pool. The children will have opportunities to make things together and to learn in a group setting. Each day a Bible time should be held. You can introduce them to good Christian children's literature, such as *The Chronicles of Narnia*, by C. S. Lewis, or the writings of George MacDonald.

### Other Possible Church Daycare Programs

An infant-care program for mothers who must start working again within a few months after their child is born may be needed in the church's community. Another daycare program that may be needed in your community is a toddler-care program. Some centers have started evening-care programs to provide reliable care for parents while they are out for the evening or while they are working an evening shift.

# 23 Examining a Typical Day in the Operation of a Daycare/ Preschool Center

At 6:24 A.M. the daycare/preschool building is completely dark. No one is near it. A few cars belonging to the people eating at the local diner across the street are parked in the church lot. Patsy VonKrosigk parks her car on the street near the center, walks over, and opens up the front door of the center. While she turns on the lights and turns up the heat, she mentally assesses the condition of the room, noting the pile of blankets in the corner, the paper-punch dots on the floor in the side room, and the furniture, which the teachers have neatly rearranged in the larger room. On the teacher's table is a note that says "Good morning, Miss Patsy. I wanted to let you know (warn you) that the Roarke children will be back with us today." The note is signed by Miss Sandy.

At 6:40 A.M. Teddy and Dorlynn arrive. Their mother gives Patsy Teddy's change of clothes and some play clothes for Dorlynn to wear after she gets back from kindergarten. Three more children arrive within a few minutes. The center begins to awaken to accommodate the early children.

At 6:55 A.M. the Roarke children arrive, and the peaceful quietness is broken. All the children are actively engaged in play; some with the Lincoln Logs, some with the giant Tinker Toys, several in the spinning tub, and some coloring at the table. Patsy writes the arrival time of each one in the roll book for the center's records. The telephone rings and another child arrives simultaneously. Patsy tells the director on the telephone that the power is not off in town like at his home. The director mentions that he will be in a staff meeting for the church leaders during the morning hours.

At 7:30 A.M. Sandra Maxwell arrives, bringing her two children, making a total at the center of fifteen. As Sandy visits with the children, Patsy goes into the supply room and duplicates several worksheets for the children to use later in the day. Two more children arrive and the

telephone rings three times within the next fifteen minutes. Parents are telephoning for various reasons. One says his child is sick and will not be in. Another says that his work hours have been changed, so his children will need to stay longer. Still another says that the babysitter is sick and she needs emergency drop-in care for today only.

At eight o'clock Miss Sandy takes the school-age children upstairs for Bible time. The children eagerly vie for the first chance to recite all the books of the New Testament to the teacher. Meanwhile Patsy has the younger children sit quietly in a circle while she reads a Bible story to them. At about 8:30 A.M. the children all come back together and join in singing several choruses. The children make requests for songs to sing. One wants to sing "Jesus Loves Me," and another wants "Rock-a My Soul in the Bosom of Abraham." Corrine has a standing request to sing "Rudolph, the Red-nosed Reindeer." As the time for the school bus to arrive gets close, the children stand up and join hands. One or two of the older children pray, and a teacher offers a prayer for the safety and guidance of the children.

At 8:50 A.M. the bus has left with the noisier half of the children, and the preschoolers sit in a circle for sharing time. Several of the children have brought in books and records they want to read or listen to. One boy brought in some shells he picked up at the beach last summer. Miss Patsy skillfully leads the children to express their feelings and articulate their experiences. Then the children look at the calendar. One of the children is chosen to go outdoors to determine what the weather is like today.

At 9:25 A.M. Sandy leads the children in several group exercises to give a short break from sitting quietly. Penny Kwiat comes in with her son and begins to prepare for craft time. Five children arrive from an area south of town, and Mrs. Phillips, the carpool driver for the day, would like to pay her bill. Patsy finishes another telephone conversation and writes a receipt to the mother for her payment. Patsy checks the roll book to see that everyone is marked in, noting the time the school children left and the time the children arrived with Mrs. Phillips.

At 9:40 A.M. Patsy takes out the flash cards of colors she has made and begins to work with the children on learning their colors and identifying them with colors in the room. Sandy goes upstairs and prepares the dining area for snack time, toasting bread and pouring juice into five-ounce cups.

The director has a break in the staff meeting and comes down to check for messages, evaluate whether a deposit should be prepared for the day, and inform the teachers that he will conduct a fire drill during the day. Penny asks about getting some supplies, and the director gets out a sheet of paper to begin a supply list. The children begin lining up for their snack. Some of the younger ones are reminded to go to the bathroom before they go upstairs so that they will be able to sit through snack time. Sandy unplugs the telephone to carry it up with her to the kitchen hook-up. Three more children arrive, and the total for snacktime is twenty-five.

At ten o'clock the children sit down for a snack, fold their hands, and recite a short prayer in unison. "God is great, God is good, and we thank him for our food. Amen." Kim asks if she can get up to go to the bathroom, and because she didn't need to go when asked a few minutes earlier, the teacher asks her to wait until after the fifteen-minute snack time.

Penny has cut up a number of egg cartons, strips of paper, and plastic circles. She is ready for the children to come downstairs and begin making caterpillars. As the children sit around the tables, Miss Penny quickly organizes the staff. The children are able immediately to start making their projects, using the scissors, crayons, glue, and paper supplied.

At eleven o'clock the children begin cleaning up. Sandy has them try to decide whether the room is cold or hot before starting a discussion on being able to feel things. After the brief discussion, the children have a chance to select an activity they wish to play. They enjoy pouring all the small blocks on the floor.

At 11:45 A.M. the teachers remind the children to clean up and prepare for lunch. Younger children are reminded to use the bathroom before they go upstairs to eat lunch.

Marlene Wainscott came in at about eleven o'clock and began preparing lunch for the day. The menu calls for mini-pizzas, green beans, mixed fruit, and milk. As the children come upstairs, Marlene is just finishing setting the paperware out at the tables. Today she finds she will be feeding 27 children, counting two who have come back from morning kindergarten. The teachers help children find their places and climb into their chairs. Again they say grace. Patsy has gone home, and the director has come upstairs to assist with the

children during the noon hour. The children do well, except that Teddy spills his milk. Several of the older children finish their food before the staff finishes serving and begin asking for more. As the children finish their fruit they are excused from the table to go outside and play in the fenced playground. They enjoy being outdoors in the warm sunshine, swinging, running, and climbing on the equipment.

The telephone rings just as Sandy is taking the afternoon kindergarten students down to catch the school bus. No one thought to bring the telephone upstairs this time, so Sandy takes the afternoon kindergarten students downstairs with her. She answers the telephone, takes the children out to meet the bus, and begins setting the cots out and straightening up the room for the afternoon session. The director begins sending the children downstairs from the playground in groups of three, so that Sandy can give them individual attention as they get ready for naps. She reminds Carl to go to the bathroom, tells Teddy to take his shoes off, covers Cindy up and says, "Teddy, I asked you to take your shoes off, not take the laces out."

By one o'clock all the children are lying on their cots. They have finished getting drinks and using the bathroom. Sandy reads them a short story while the director returns to the task of completing the monthly financial report.

One by one the children stop fidgeting in the darkened nap room and begin steady breathing, indicating they are getting the rest their little bodies need. Sandy sits down after gently rubbing the backs of a couple of restless children and marks in the roll book those who left before nap time. Then Sandy begins making some flash cards that Patsy mentioned they needed.

At two o'clock Carolynn comes in to relieve Sandy. The director asks Carolynn to count the children scheduled for the various hours of the day. She does, and then spends a few minutes cleaning the bathrooms.

At 2:30 P.M. Laura Lee Butler begins work. The ladies wake up the children who are a little older and let them go into a side room to color and play quietly. The afternoon staff members spend a few minutes discussing plans for afternoon activities and then Laura Lee goes up to the kitchen to prepare the afternoon snack.

At three o'clock Carolynn turns on the light and quietly tells the preschoolers it is time to begin waking up. Laura Lee returns and helps put on the shoes of the younger children while Carolynn sprays the cots with disinfectant and restacks them in the corner. Michael, as usual, is the last child to wake up and finally gets out of his bed with only one eye open. As they awaken, the children are sent to the bathroom. Some of them needing to be reminded to go every few hours. When everyone is ready the children file upstairs for an afternoon snack of cinnamon rolls and grape juice.

Suddenly, as the children are sitting at the table, the fire alarm goes off. Quickly the teachers line the children up by the nearest exit. Carolynn picks up the roll book and leads the children outdoors. The director comes out and asks if there were any problems. He announces the drill is over.

As the younger children are finishing their snack, the bus lets off children from school. The bus children come running into the building and after a word of caution from the director, walk up the stairs to the snack room. Carolynn has places set for the older children. She encourages them to sit down, enjoy the snack, and talk about their day

at school. After a while the younger children return downstairs for a time of free play indoors. The weather has turned bad and it is drizzling outdoors. The older children get materials out to continue working on their papier mâché owls. Today they will be painting features on the owls. Carolynn has several table games ready for the older children to play with as they complete their projects. Laura Lee lets the preschool children enjoy playing with the giant Tinker Toy set and the large climbing equipment.

At four o'clock a number of the children have already left to go home with their older brothers and sisters after school.

The director is preparing for the children's field trip to the large indoor swimming pool next Friday. It looks like he will have three parents who will volunteer to help the staff with the children as they introduce some of the preschoolers to water play for the first time.

By five o'clock six or more parents have stopped to pick up their children. Laura Lee discovers that Adam took Spencer's coat home, so she makes a telephone call. Carolynn brings the remaining older children back downstairs to join the younger ones for the rest of the day. The director reminds Laura Lee to tell Andy and Sheila's parents that their bill is behind and payment is due. As things slow down, Carolynn gets ready to sign out and leaves Laura Lee with the remaining nine children.

At 5:30 P.M., the director leaves, to get ready for an evening meeting.

At six o'clock in the evening there are two children left, and Laura Lee begins to straighten things up in preparation for closing. She puts away tuition checks received from parents and encourages the children to pick up the toys on the floor. She turns the heat down. At 6:10 P.M. the last two children go home. Laura Lee makes sure everything is in good order for the next morning, signs out on her time card, turns out the lights, locks the doors, and goes home. By 6:30 P.M. the center is quiet, dusk has fallen, and the day is over.

# Part IV

## Suggestions for the Leadership of the New ECE Program

### INTRODUCTION

This section gives some keys to providing effective leadership for the new daycare/preschool center. The next thirteen chapters will present important considerations for both the board and the director.

# 24 Putting Together a Teacher's In-service Booklet

The state of Washington requires any center employing more than five people to provide written policies for employees. Even if the state does not require this, it would be an advantage to the church center to have a teacher's in-service booklet. The booklet (appendix 2) will serve as in-service instructions. It is a guide to what is expected of new employees, a clarification of work agreements, a reminder of safety procedures, and an elaboration of the operational policies given to parents.

Each employee of the church early childhood education (ECE) center should be thoroughly familiar with the center's policies, fee structure, enrollment procedure, services, and goals. Many times the staff member will take a telephone call requiring answers to parents' questions about the program.

By developing and stating employment policies in a booklet, the director will be able to put difficult decisions on a more impersonal level. If an employee is not complying with the stated policy or is not doing the job described in the booklet, there is a basis for termination of his working relationship with the daycare/preschool center. For the employee, the in-service booklet gives a record of the working agreement and a basis to address specific concerns about working conditions.

# 25 Building Good Interpersonal Relations and Working Relationships

It is important that the director develop good interpersonal relations with his staff members. The morale of employees, and their attitudes while working are closely related to good interpersonal relations.

### A Chain of Command

Kindly but firmly explain the chain of command in the church and daycare employment structure to each new employee as he is hired. The structure of the chain of command will depend on the local church polity. The following chain of command is offered as a recommendation with some explanatory suggestions.

The daycare staff member should be directly under the authority of the director so that the director has the control needed to secure the quality of work necessary for the smooth operation of the center. The director should in turn be under the senior pastor or a church-selected board. The director should be hired by the church to do the job of administering the center. He must have a certain amount of freedom to operate the program with his particular style and preferences.

No staff member under the director should be allowed to circumvent the director's authority by going to the board with a grievance or request without the director's express consent. Chaos results when subordinates go over the director's head to report matters with which they might disagree. Such matters tend to be insignificant and have to do with management style. The board need not, and should not, settle such issues. If an employee is disgruntled, he should work it out with his immediate supervisor first. In a local church where help is hired from inside the church circle many problems can result from not having a clear delineation of authority and organizational guidelines.

**Communication**

Probably one of the best ways to keep channels of communication open is to have regular staff meetings. At a staff meeting the director can share operational concerns and emphases that he deems necessary. At the meeting, teachers have a chance to make observations and suggestions about how things can be done in a better way.

Keep the channels of communication open in the church daycare center. If an employee is upset with something he thinks the director did wrong, be sure he knows he can come and vocalize his concern to the director in person. The director should not feel threatened by concerns like these but should rather see them as aids to improvement.

The effective director must learn to notice good work and praise the employee for a job well done. Compliments for special effort on the part of an employee are keys to building an efficient, faithful, and hard-working staff member. Daycare directors must make an effort to learn to say "Thank you," and, "I appreciate the job you have done." Attention to expressions of appreciation at the right time will pay rich dividends in good morale.

### Develop a Team Effort

The director should let each employee know what particular skills he believes God has given the employee for use in the daycare/preschool center. He must help each person recognize that that person's particular set of abilities fits perfectly into the overall work of the center. Let each person know that success will require everyone to pull together in getting the job done.

It is important that a sense of loyalty be built among staff members and between the director and staff members. As the director is faithful in doing his job, he will win a loyalty and love that will overlook the mistakes and faults that have a way of showing up.

A good morale booster is the development of a staff profile folder. In the folder keep a picture of each staff member, a description of his responsibilities, a summary of his education and experience, and a statement of his individual goals as an employee. It can be both a public relations tool and a morale booster.

# 26 Encouraging Director-Board Interaction

The role of the daycare center board in a church should be viewed as that of policy setting. The board is the working committee to whom operational accountability is made. The board should hire a specialist to develop and operate a Christian early childhood education (ECE) ministry under its auspices. The board should be concerned about whether the program is financially sound. But its job is primarily to monitor how much the church is investing in the ministry, not to make management decisions on how to run the center. That is the director's job.

As the director makes day-by-day decisions, he will have a resource for suggestions and a source of authority reflected in his working relationship with the board. The board should be aware of major management decisions but should not perceive its role as having to make those decisions. If major decisions are to be made between regularly scheduled meetings, individual board members can be polled for their opinions.

Depending on the polity of the local church and the size of the congregation, the church may choose either to have a distinct daycare ministry board, or to have the new center taken care of by the church's existing operating leadership. If the church has a congregational style of government, it will probably be better to have the congregation elect a board of representatives to be in charge of the center than to have the whole congregation involved in the policy-making and accountability process. The reason for this suggestion is that the director needs to have consistently concerned individuals that have confidence in his leadership. The director needs to be able to develop an understanding of the daily operation of the center by a concerned and committed board.

# 27 Involving the Senior Pastor in the Daycare/Preschool Program

The senior pastor should make an effort to get to know the parents and staff of the daycare/preschool program of the church. The pastor should spend time with the center's staff, attend special programs, and visit with the parent or teacher he may occasionally see entering the building to use the center. Daycare parent contacts with the pastor are invaluable, providing new opportunities for ministry and an evangelistic outreach.

The senior pastor is the leader of the church, and in most local church situations he is ultimately responsible for all church ministries, if not by church constitution, by common conception. Because of this responsibility, the senior pastor must know what is going on in the daycare/preschool ministry. The director should keep him in touch with financial conditions, attendance figures, new enrollments, and other significant happenings in the program. The senior pastor will probably be the only one who needs to be consulted on decisions regarding tuition rate increases, changes in staff, and minor purchases.

Although the pastor needs to be aware of such decisions and must help make them, he should avoid the temptation to run the center. The church should have a competent director to run the center. The senior pastor has other pressing priorities to which God has called him. It is possible for the pastor to get so entangled in the affairs of the daycare/preschool program that the work of the ministry is hampered.

There are two areas in which the pastor may become entangled that will be mentioned here. Parents who have children enrolled in the church daycare/preschool program must be trained to see the director as the head of the program. The senior pastor must have such a working relationship with the director that he can abide by all decisions the director makes. If parents come to the pastor with problems of management and discipline, the senior pastor must send them back

to the director of the program to be settled. If the director is not competent to handle such problems, a new director must be found!

The second area of concern for the pastor is becoming entangled in the financial concerns of the daycare/preschool ministry. Again the director must take care of collecting payments and preparing proper reports for the church. If the center will need supplementing funds from the church, they should be projected, approved by the congregation at the beginning of the budget year, requested by the director, and disbursed by the church leadership as the need arises.

The senior pastor must be supportive of the daycare/preschool program. When a local church that has an early childhood education (ECE) program makes a pastoral leadership change, they should find out if the pastoral candidate can support the program. If the pastor is not behind the ECE program, the program will not be a blessing but a curse to the local church.

# 28 Inspections and Licensing

The first part of this chapter discusses the various inspection visits a center may have and how to deal with fire, health, and licensing inspectors. At the end of the chapter is a discussion of the issue of licensing and a mention of options for the church regarding it.

### Working with Inspectors

As the director operates the daycare center, he must keep in touch with the state licensing representative and notify him of any major changes. State licensing representatives should be kept informed on the progress and development of the new early childhood education (ECE) center at the church. The licensing representative will be a helpful resource in answering questions of practical concern. Telephone local safety officers and licensing representatives as there is need.

Officials who come to the daycare center are public servants put in their positions to assist people. If the church is operating a safe and efficient center, there need be no apprehension about occasional visits to the center by the state licensing representative or safety officer. The church needs to be sure it is in compliance with all state regulations and that fire-drill records and safety forms are in order.

Let the staff know that the director is the liaison person between the center and the state officials. If the licensor or fire marshal should drop by unannounced, the staff should feel no obligation to take time away from the children to visit with these representatives. Have the staff member suggest that the representative make an appointment with the director if he has questions that need to be answered. But officials should be made welcome and told they are free to look around in the absence of the director. The priorities are always the children and their parents before any bureaucratic representative. If a staff member has business to tend to with a prospective student or a concerned parent, that has priority.

### The Reasons for a License

The license is simply a piece of paper that indicates a church has provided for the safety and varied needs of the enrolled children. The license certifies that there are enough exits in the event of a fire; that there is a good variety of safe equipment for the children; that there are enough trained, responsible staff people working with the children at all times; that proper procedures are followed in the preparation of meals and snacks; that there are adequate toilets and a means to dispose of sewage; that there is a planned program of activities for the age of children being served; and that the facilities being used have proper lighting and adequate heating.

The planned program of the ECE ministry in a local church should take into account the short attention span of the young child, his need to learn by doing, and his need for both active and quiet programming and other developmental needs. If the state regulatory service is attempting to guarantee this kind of provision in the daycare/preschool program, it has a reasonable standard. If the state attempts to say what may or may not be taught, it is overstepping its bounds in our free society, and the church should seek a waiver of the regulations involved.

The church that is operating a daycare or preschool exclusively for members of its congregation is probably in a better position to waive state interference with its ministry. However, the author believes that the Bible teaches that church ministries, like the daycare/preschool, should be open to the whole community without regard to creed, race, sexual gender, or national origin. Deliberate selectivity of students and rejection of others is showing a respect of persons and is in violation of Christ's command to teach everyone in the whole world (consider the apostle Peter and Cornelius, or Paul with his Gentile ministry). If the local church opens its enrollment to people of a creed other than that which is taught by the church, the parents served should be told about what Bible teaching will be presented. Then the family can make its own decision on enrolling the child. Usually the gospel message for the preschooler is basic and parents have no problem with it.

The individuals a church employs to minister in its daycare/preschool ministry need to be trained in how to teach the young child.

The teacher should know about developmental characteristics and needs, and about curriculum and materials for the young child. Many of the state licensing codes are designed to guarantee this training of staff employed by the church. The church should have written qualifications for employees, including not only the academic standards but also spiritual standards such as a personal knowledge of Christ as Savior, a lifestyle that demonstrates their faith, and the ability to lead a child to a personal relationship with Christ. According to court interpretations and amendments to the Constitution, the federal law has been interpreted as saying that the local church cannot be accused of violating antidiscrimination laws by having spiritual qualifications that a job applicant must meet. The director should fairly evaluate all applicants for employment based on all their qualifications for the job.

The local congregation has the option of seeking a waiver of the portion of a state code that conflicts with biblical standards or constitutional guarantees of noninterference by the government in the affairs of the church. Sometimes the state code for daycare centers is of bureaucratic origin and is not the enacted law of the state's legislative body. Copies of the actual laws are obtainable and should be in hand if

there is a concern with a particular regulation. If any state indicates a present or anticipated involvement in what can or cannot be taught, it may be best not to be licensed there at all. The preschool program offered for a half day is very much similar to a church Sunday school. There is a strong case for no state or federal involvement in such programs.

On the surface, it would seem that the safely operated extended daycare program provided by a church for its community should not have to come under any state or federal licensing authority because of the constitutional guarantees of separation of church and state. However, the issue may have to be clarified in a court of law. The church will probably be able to find interested people to help it in such a test case. Each local church body will need to decide whether to proceed with licensing based on its convictions and goals in providing this ministry.

The author has not yet encountered a state with regulations about what is to be taught. Rather, the regulations are usually concerned only with safety and with assuring that there is a quality program. Because of this perspective, this handbook assumes that a congregation can seek and obtain licensing without violating scriptural convictions and constitutional rights. If a congregation will not be licensed, it can still draw from the experiences of others who have discovered standards for a high-quality child-care program and written them in state regulatory codes. The goal of every church should be to provide the best programs and ministry it can for the young child.

# 29 Examining the Director's Job Description, Qualifications, and Responsibilities

The minimum qualifications for the director of the church daycare/preschool center will often be set by state regulatory agencies. The state licensing laws usually spell out the necessary education, experience, and age of the director.

For instance the state regulations pertaining to directors in the state of Washington are:

> Each daycare center shall have the following minimum staff: A director responsible... for the planning and supervision of the child care and children's activities program. The director and program supervisor may be one and the same person if he or she is qualified for both positions. One or the other shall normally be on the premises while children are in care and another competent person left in charge during their temporary absence.
>
> a.) The director shall be at least twenty-one years of age and shall have the management and supervisory skills necessary for the proper administration of the daycare center, including the maintenance of necessary records, the management of the agency's finances, ad the maintenance of positive relationships with staff, parents and the community as evidenced by appropriate references and on-the-job performance.
>
> b.) The program supervisor shall be at least twenty-one years of age, and shall have a knowledge of child growth and development and techniques of guiding children's behaviour and the ability to plan programs to meet the needs of the children served as evidenced by appropriate references and on-the job performance. He or she shall have had at least two years successful experience working with children of the same age level as those served by the center and shall have completed forty-five college quarter credit hours in early childhood education/development or an equivalent educational background; or be a certified child development associate; or have a plan approved by



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the department for the achievement of such training within a reasonable period of time. For centers serving school age children only, courses in education, recreation, or physical education may be substituted for the required training.

c.) The director and program supervisor may also serve as child care staff to the extent that such a role does not interfere with their management and supervisor responsibilities (Extracts from the Washington Administrative Code, Chapter 388-73-450).

The director the church hires is the one responsible for the implementation of the new daycare/preschool program. He will be the one most involved in putting the policy into practice. His responsibilities are varied.[1]

1. The director's responsibilities discussed here include the suggestions of Arlene Stevens, the director of the Eastside Daycare Center in Bellevue, Washington.

### The Director's Primary Concerns

The director's primary concern is managing the affairs of the children's center, including the daycare and preschool center, the summer day-camp program, and any other related early childhood education programs, in the interest of the goals and objectives of the local church. Such goals should be understood and shared by the director, who is responsible to the church board.

He will have to report to the daycare/preschool board on a regular basis, attending all board meetings and providing professional leadership for the board. He is an on-the-job manager with regular hours of availability, and should be on call when out of the office.

He must seek in all ways possible within the bounds of good taste and judgment to share the gospel with children and parents within the sphere of influence of the daycare center. The director should support the local church with his attendance, membership, and active involvement in its life and ministry.

He must maintain the highest standards of professional excellence in the guidance and care of children. He should be alert to physical, social, and spiritual needs of parents, children, and staff members and communicate regularly with the pastor concerning them.

It is imperative that he keep close contact with the state and local licensing and regulating agencies. It is his responsibility to keep the

center in conformity with health, safety, and licensing regulations.

The director also is responsible to maintain all records that pertain to the administration of the school; federal, state, and city governments; staff members; church board business; and the local church. It is he who should develop policies of admission and attendance, establish attendance rates in conjunction with the pastor and board, design a tuition schedule that is flexible, and then apply the tuition schedule. He is in charge of developing all the necessary forms for use in all phases of the center's programs as well.

In addition, he must be responsible for the cleanliness of the daycare facilities and work toward smooth transition in the use of the daycare facilities for Sunday school, recognizing all the inherent problems.

He will supervise any student-teaching program in cooperation with local educational institutions. He also will manage the daily schedules and staffing needs of the center.

He must engage in regular self-evaluation as an employed professional and be aware of research and new frontiers of knowledge in the field of early childhood education.

### His Financial Responsibilities

The director also must oversee the financial side of the program. He will prepare monthly financial reports on income, expenditures, outstanding bills, and attendance of the daycare center. He will prepare a monthly projection of expenditures for evaluation by the board. He is in charge of purchasing new equipment, capital assets, curriculum materials, and supplies. It is one of his responsibilities to arrange for repairs and maintenance work as needed.

The director should develop and maintain simple bookkeeping procedures, keep individual customer accounts, assess weekly fees, receipt and deposit incoming funds, and disburse the staff payroll. In addition, he should discover and use creative ways to raise funds to supplement tuition income.

### His Responsibilities to the Staff

The director also is responsible to interview and select applicants for approval by the board for employment in the center and put together working agreements for all staff members. He should prepare a

teacher's in-service booklet that gives important information and job descriptions, develop and maintain a file of all employees and job applicants, and regularly review and bring staff wages and compensation before the board for approval.

He must arrange for substitute staff persons when necessary and send staff members home when not needed. He should conduct staff meetings on a regular basis, provide procedures for solving problems that may occur, and lead the head teacher and teaching staff to implement the curriculum and daily program, ensuring smooth coordination of all classroom activities.

The director must work with the teaching staff in areas of classroom and playground procedures and discipline, inform the teaching staff of emergency procedures, and plan and coordinate all field trips and special events, securing necessary permission. He must plan and implement procedures that lead to wholesome interaction and edification of the staff. In short, he is to direct, supervise, and assist all personnel in carrying out their responsibilities.

### His Responsibilities in Regard to Enrollment

The responsibilities of the director require him to interview parents of prospective students and familiarize them with the objectives and policies of the center, and be aware of enrollment needs at all times. He should prepare a master chart of enrolled children with the parents' planned hours of attendance for their children. His goal is to keep the attendance up, making sure capacity is reached whenever possible. This will require him to maintain advertising and public-relations programs to replace the inevitable enrollment turnover.

A careful director will periodically review enrollment information for each child in his care, note pertinent information, and relate it to the staff.

### His Responsibilities in Regard to Food Service

The director will have to supervise the food-service program, including menu planning and grocery purchases, to assure that nutritional and health standards are met.

### His Responsibilities to Parents

The director must work as the contact person with parents, inform-

ing them of the child's activities and adjustments at the center. He should attempt to develop closer ties between the parents and the church by including them on the church's mailing list and by being sensitive to spiritual needs to which the church can minister. He must effectively communicate with daycare parents about curriculum highlights, activities, special events, plans, trips, and concerns about individual children.

**The Director as a Troubleshooter**

A primary responsibility of the daycare director is to identify and solve problems in the church daycare/preschool program. The buck stops with the director; problems should not be passed to the church board or pastor if the director can take care of them. The daycare director, like any leader, has to determine priorities for his time, identifying pressing issues and problems, dealing with matters that seem to be important, waiting to put other problems in perspective, and spending little or no time with trivial concerns. The director should be able to delegate responsibility, focus on principles and needs, and get in and work through a problem to a solution. He must implement recommendations and changes as the need arises and quickly solve serious problems before they hamper the ministry of the church daycare/preschool program.

# 30 Working with Parents

## Parent Ministries and Involvement

### PARENT COUNSELING

As parents develop confidence in the church and its new daycare ministry, they will begin to seek help for problems in times of crisis. Be sure to let the staff know that they are to refer serious spiritual and marital problems to the pastor. The church pastor should be kept informed about interaction with parents regarding their counseling needs.

### MINISTERING TO PARENTS

There are several ways in which the daycare center can help make the children's parents feel more a part of the church. Put them on the church mailing list so that they get newsletters and announcements of important things happening in the church. Develop a separate newsletter for the daycare center and announce important church activities in it.

The church ought to consider starting a home Bible-study for parents of children enrolled in the center. Teach the Bible to interested parents, and eventually they will be ready to make a commitment to Christ unto salvation.

Another outreach for parents of the daycare center would be evening seminars and programs designed for the family. Ask parents to plan to attend these programs. A low-key invitation to accept Christ would be in order at such a program, giving an opportunity for future follow-up work with daycare parents by church workers.

## Dealing with the Disillusioned Parent

When a parent calls to indicate that he is upset with the center, he should be asked to talk to the director. The most important thing the



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director can do in such a situation is listen to the parent's concerns. Let the parent express the whole situation from his perspective, and try to understand his feelings. Break up his various concerns into individual matters and deal with only one problem at a time.

The director should try to sort out the concerns and respond only to the underlying problems. It should not necessarily be the director's goal to respond to every matter that is brought up. Rather the director should choose to deal with basic issues and spend time later evaluating the rest of the problems and how much time if any should be invested in doing something about them.

The director should be sure he has all the pertinent facts at hand. Before the director talks to a parent about a problem involving a staff member, the director should get that staff person's perspective on the incident. If there is a discrepancy about a bill, take the time to prepare a detailed breakdown of the fees charged.

The director should be ready to concede and give a little to make the parent happy, even if the director believes the center is right. The most important thing a church daycare director can do with a parent is maintain a good relationship. The parents of daycare children are the source of business. Treat them well, and they will help to build a good name for the center and church in the community.

# 31 Using Available Resources

The director should keep in touch with any local consortiums, resource centers, and early childhood education associations in the church area. These types of groups can provide vital information and aid in setting up and operating a daycare center. Professors and instructors at local colleges can give information about training programs and materials available in the community for the new church daycare/preschool program. The director should be sure to establish a relationship with available educational supply stores in the area, placing the church center on their mailing lists.

Public and local university libraries will contain helpful information both in books and on microfilm resources about operating early

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childhood education programs. Libraries will have periodicals on early childhood education available for browsing. The Fearon-Pitman Publishing Company, 6 Davis Drive, Belmont, California, has published *Nursery School and Day Care Center Management Guide*, by Clare Cherry, Barbara Harkness, and Kay Kuzma. It is an excellent tool for use by the daycare administrator.

The Christian school movement in the United States is grouping together and forming regional and national associations. One of these, the National Association of Christian Schools, has a Christian preschool management guide. Associations like these provide information and resources for church-operated daycare/preschool programs, and they are a legislative lobbying voice on issues that will affect the local-church-operated daycare and preschool programs.

# 32 Fund Raising for the Daycare Center

Parents will be willing to become involved in occasional projects to raise funds for the daycare/preschool program. One center has an ongoing newspaper drive to which parents contribute. Another organizes an annual giant parking-lot sale and invites parents to participate both by contributing used items and by shopping during the sale. Other fund-raising projects might include candy sales by older children or special fund-raising dinners or banquets.

The local church will find able volunteers available to help in putting on special projects among their members. When the church is collecting items for a yard sale for the daycare center it can issue a receipt for any donation as a non-monetary contribution to a charity.

Many parachurch organizations, missions, and educational institutions have employed individuals to serve as development directors. These individuals are employed to set up estate-planning services to the constituency of the institution and to research possible grants from private foundations. The ongoing program of a daycare/preschool center will occasionally be enhanced by such large gifts for building programs and remodeling of the present facilities to serve the community better. Seminars are conducted around the country to instruct development personnel in these areas. The local church and Christian early childhood education ministry should seek to take advantage of these income sources, which are outside the normal realm of financial resources considered for the local church ministry.

# Appendix 1

**Parent Information Booklet**
**Cherry Valley Children's Center**

**Statement of Purposes and Philosophy**

The Cherry Valley Children's Center is operated under the auspices of the Duvall Evangelical Methodist Church of Duvall, Washington. The center serves as an extension of the church into the community, meeting religious, cultural, and educational needs of various families. All programs will only supplement the God-ordained parental responsibilities for the care and education of children.

**THE DAYCARE PROGRAM**

The church's program of extended daycare service is designed to meet a desperate need in eastern King County. In responding to the interest and needs of local citizens, the church believes it is more wisely using its facilities throughout the week. The center offers programs for twenty-month-old toddlers to ten-year-old children, providing working parents, or parents otherwise engaged, with a quality child-care atmosphere and reliable daycare service.

**THE PRESCHOOL PROGRAM**

The church's desire is to assist parents by providing a Christian atmosphere and spiritual training, along with quality early childhood education for students. The Cherry Valley Children's Center believes the preschool context offers an opportunity for children to begin making adjustments that will aid in their social development. A significant amount of research has also shown the advantage the preschool student has over others in later schooling.

Briefly stated, the purposes of the preschool program are: (1) to provide a rich program of activities designed to promote the spiritual, physical, intellectual, social, emotional, and aesthetic growth of the preschool-age child (two to six years old); and, (2) to provide services for parents of the community who need to send their children to the center.

A total program for preschoolers who are in attendance all day is

planned each week, but parents who wish may enroll their children only in the morning schedule.

**BEFORE- AND AFTER-SCHOOL CARE**

Parents who wish to have supervised care of their school-age children before and after school hours until they get home from work may wish to enroll their children at the center. Various activities are planned at the Cherry Valley Children's Center to interest and involve school-age children after school.

### More About Cherry Valley Children's Center

John McMurphy, a qualified director, has been carefully selected to head the programs of the center. John has been trained in early childhood education and from his experience will be able to share ideas and suggestions with inquiring parents regarding their children. Other staff members have been carefully selected and screened to provide quality care for the center's children.

A variety of activities are offered the pupil throughout the day. A well planned play yard with an enclosing fence is provided for outdoor usage. The center also has indoor play areas for use when weather restricts outdoor activity.

Parents will find it convenient to drop off and pick up their children at the center. The main entrance to the center is located on Main Street in Duvall.

The facilities operate on a twelve-month basis and are closed to observe the following holidays: Christmas Day, New Year's Day, Thanksgiving Day, Independence Day, Labor Day, and Memorial Day.

### Services and Schedule

**SERVICES**

The center is open from 6:30 A.M. to 6:30 P.M. The morning schedule ends at 12:00 noon and the afternoon schedule starts at 1:00 P.M.

Nutritious snacks are served in the morning and afternoon sessions each day for all enrollees present. A prepared lunch is served at noon for all children present at that time.

Toddlers who are 20 months old and older will be provided with equipment and experiences that will stimulate their development.

They will be separated from the rest of the enrollees for a major part of the day.

Preschoolers will be taught colors, shapes, verbal and visual alphabet, numbers to twenty, names, simple songs, rhythm, and social manners. The center has a Christian emphasis that involves teaching Bible stories, short Christian songs, and how to say grace at meal times.

School-age children will be cared for in a separate group. During the school season, before school they will have a Bible learning time designed just for them. After school they will have a club-like atmosphere, with craft projects and skill-development activities. During school holidays and the summer months, these older children will have daily field trips to museums, parks, sights, beaches and so on.

**SCHEDULE**

| | | |
|---|---|---|
| 6:30 Group play | 11:00 Pre-school lesson | 3:30 Daily review |
| 8:15 Bible time | 11:45 Prepare for lunch | 3:45 Craft project |
| 9:00 Sharing | 12:00 Lunch | 4:30 Group play |
| 10:00 Snack | 1:00 Nap | 5:00 Story time |
| 10:30 Art projects | 3:00 Snack | 6:30 Center closes |

## Policies and Procedures

**POLICIES FOR ALL ENROLLEES**

The Cherry Valley Children's Center is operated on a nondiscriminatory basis, affording equal treatment and access to services without regard to race, color, national origin, or ancestry. A tuition reduction is offered to regularly attending families of the Duvall Evangelical Methodist Church.

Children who are physically handicapped or emotionally disturbed shall not be accepted, unless it is determined that there will be no adverse effect upon other children either through the direct behavior of the child or through requiring extraordinary staff time at the expense of other children.

When the center is filled to capacity, a waiting list will be compiled and parents will be advised of any opening in the center. Parents will be notified consecutively without discrimination.

**ENROLLMENT**

All appropriate forms must be filled out in full before any child can

attend the center. An enrollment fee and the first week's tuition must also be paid in advance of attendance.

Prior to enrollment, one or both parents will need to attend a short pre-enrollment session. A plan of adjustment for the child to the center will be discussed at this time. All children will start in the center on a trial basis.

**ATTENDANCE AND SCHEDULING**

Parents are asked to select a regular schedule of days or hours of attendance as they enroll their child. The center requests adequate notice before changing this schedule.

Each child should be brought and picked up at a regular time each day, usually no later than a half hour after scheduled arrival time or a half hour earlier than the scheduled time of release.

Children will be released for pickup only to parents or recognized persons. Parents are asked to come and check their child in and out with one of the staff. Written arrangements may be made for the release of older children who live in the immediate vicinity of the church to walk home.

Extra charges will be made for late pickup (after 6:30 P.M.) to cover the overtime pay of center employees (see fee schedule).

If a child is absent on a day when he is scheduled to be at the center and his parent does not contact the center, the center may choose to charge parents for that day. Any child who is not in attendance for over two weeks without due notice to the center will be considered an inactive enrollee, and another child will be enrolled in his place. Inactive enrollees will be placed on a waiting list and reenrolled as soon as there is room.

**PAYMENT OF FEES**

A tuition deposit is due before care is offered for the upcoming week. Parents may pay by the month in advance. All bills must be paid in full before a new week of child care is started. Parents should remember to pay in advance at the beginning of the child-care week.

**ILLNESS, INJURIES, AND IMMUNIZATIONS**

Each day, parents sending their child to the center should be sure he

is well. If the child has a bad cold, a fever, or an upset stomach, he may not be brought to the center.

The center does not want to administer any internal medicine.

Any child who develops a fever or shows any signs of illness will be isolated at once from the rest of the children. Parents will be notified if necessary and be expected to call for their child as soon as possible.

After an illness, a child may reenter the Cherry Valley Children's Center only at the discretion of a staff person or upon a release from the family's physician.

The center does not usually charge tuition for a child not in attendance because of sickness. The center reserves the right, however, to assess tuition for hours the child is scheduled to be in attendance but is absent because of sickness.

In case of an emergency, parents or their physician will be notified, and if they cannot secure help for the child, the Cherry Valley Children's Center staff members will do so.

All children will need to have all their immunizations up to date and have a current physician's report.

#### AGREEMENTS AND UNDERSTANDINGS

Parents are asked to agree that they will give two weeks' notice of withdrawal before taking their child out of the center.

Parents also are asked to plan to come to six programs or seminars and to a yearly conference with one of the center's staff. Other services are provided by the church, including family counseling, Bible-study groups, and worship services. Parents are not asked to attend or use any of the church services as a condition of using the daycare services.

The Cherry Valley Children's Center is required by law to report any signs of child abuse among children enrolled in the center.

Parents should bring a change of clothing in a shoe box or sack for each child. Parents need to label all items of clothing the child wears or otherwise brings to the center.

#### TODDLER-AGE CHILDREN

At this time the Cherry Valley Children's Center will not accept children in diapers. Parents must have begun training their child at home, meaning the child wears diapers only at home at night. Parents

should send their toddler to the center in training pants, along with several extra pants and a change of clothing each day. Parents should attempt consistently to follow the training schedule used by the center.

The center will have no more than seven toddlers with one staff member, giving the children excellent attention.

No children under 20 months can be accepted by the center at this time.

The center will not use any bottles with the toddler children. Toddlers will be served the same menu of solid foods as the older children. However, they will eat at a separate time and at their own pace.

Because of the need for consistency, the center will give preference to toddlers enrolling regularly for longer hours. All children enrolled in the toddler program must have a consistent weekly attendance schedule.

Vacations and planned absences of toddlers from the program should be arranged in advance with the center. A toddler absent for more than one week without notice will be treated as an inactive enrollee and another child will be enrolled in his place.

Parents should read the last page of this booklet for current fees. The discounted rate for the second and additional children does not apply if they are toddlers.

At twenty-eight months, if the toddler is already toilet trained, he will be considered for graduation into the preschool program, meaning lower tuition rates for the parent and an expanding range of experiences for the child.

The toddler program is a pilot program. At the present time the center does not plan to offer the toddler program during the summer. If there is sufficient need and interest, however, the center may do so.

#### PRESCHOOL AGE CHILDREN

Each preschool-age child will need to be ready for the group experience offered by the center. Children under two-and-a-half years of age cannot be a part of the preschool sessions. This age group of children must be toilet trained, meaning they tell the teacher when they need to go to the bathroom.

Preschoolers also should be able to understand simple instructions.

Preschool children are not charged for absences if parents call the center in advance.

**FULL DAY CHILDREN AND NAPPERS**

Parents are asked to bring a blanket and sheet to leave at the school for their child. If the weather is cool, please send a jacket and cap as well. Parents should attach their names to all their child's possessions. The center will not be responsible for unmarked clothing.

Any children at the center between 1:00 P.M. and 3:00 P.M. will have a period of rest on cots provided by the center. Children who do not sleep will remain quiet for a period of time and then be allowed to get up and play quietly until the other children awaken.

**DROP-IN CARE**

Appropriate forms must be filled out in advance of drop-in care. Drop-in care fees are due in advance of services rendered. There is no minimum fee, and no enrollment fee is charged for drop-in care.

Please state the anticipated hours of care needed before leaving the center. Only parent-authorized persons may pick up the child.

If a parent has any questions or problems with any of the center's policies, he may meet with the director or a staff member by appointment, and we will be happy to help.

### Discipline Procedures

The Cherry Valley Children's Center wishes to offer each child a pleasant atmosphere in which to interact with other children. The center, therefore, will have definite limits on the children's behavior. The center cannot let any child hurt another person or abuse and destroy property.

The Cherry Valley Children's Center offers the following plan of correction for misbehavior:

> Each child will be properly instructed about acceptable behavior as he or she enters and becomes a part of the center. When a child has misbehaved, the teacher will design corrective measures appropriate to the problem behavior and the child's personality. If a child knowingly defies a staff person's instructions and thereby hurts another child or destroys property, the worker may choose to spank him (or her).
>
> Children will be spanked by the director or a designated person acting on his behalf. Spankings will be administered as soon as possible after the misbehavior. Any spanking given will be with the flat of the

hand on the child's buttocks. No spanking will be administered during a period of extreme emotion.

If the child continues to misbehave, parents will be asked to attend a conference with a member of the staff as soon as possible. Parents will be asked to help in securing the cooperation of the child.

The Cherry Valley Children's Center reserves the right to drop from enrollment any child who will not cooperate.

**Tuition and Fees**

| *Weekly Hours* | *Daycare/Preschool First child* | *Additional child* | *Toddler Care* | *For Instance Day-care Costs* |
|---|---|---|---|---|
| 40.5 - 60 hrs. | $ .75 | $ .57 | $ .95 | 8 hrs. = $ 6.00 |
| 20.5 - 40 hrs. | .85 | .66 | 1.05 | 25 hrs. = $21.25 |
| 1 - 20 hrs. | .95 | .77 | 1.15 | 50 hrs. = 47.50 |

The Cherry Valley Children's Center charges an initial $15.00 registration fee. A record of each parent's fees and payments is kept in the office for convenient reference. There is no additional charge for meals or snacks.

Expenditures for day care may be tax deductible. Please check Federal Form 1040 instructions and consult Federal Tax Publication #503.

All parents are to estimate the hours of child care they need and pay for at least that amount of care in advance each week. On Friday evening the director of the center will determine the actual costs for Cherry Valley Children's Center services and adjust each account accordingly. Under ten hours of care each week is to be estimated and paid by the month in advance.

Overpayments will be credited to the next week's bill, and underpayments are due with the following estimated weekly payment. Parents are responsible to ask a staff member for their account balance. A service charge of $2.00 will be applied for billing unpaid accounts. The Cherry Valley Children's Center may refuse service to any parent with an unpaid account. Returned checks will be redeposited but there is a charge of $2.00.

If a child is enrolled in the center, he is expected to be in attendance.

The center, therefore, reserves the right to make all payments non-refundable. Any child not in attendance for over two weeks without notice will be considered an inactive enrollee and placed on a waiting list.

There is a discounted rate for the second and each additional child in the family that is enrolled.

There is a late charge of $1.50 per 15 minutes or portion thereof that the child remains at the center after closing.

Drop-in care is provided at the rate of $1.25 per hour for non-enrollees. There is no minimum charge and no enrollment fee required.

Parental obligation for payment is fulfilled after cash or a check is received and a receipt written by a staff member is handed to the parent. Parents may choose to forego receiving a receipt at their own risk.

# Appendix 2

**Teacher's In-Service Guidebook**
**Cherry Valley Children's Center**

## Schedule Supplementation

**OPENING TIME**

The first employee in at 6:30 A.M. should unlock the front door, turn the lights on, set the heat to 70 degrees, move the telephone to the big room, and unlock the office. The worker should do any straightening up, dusting, vacuuming, and cleaning that can be done before the children arrive.

**CLOSING TIME**

About fifteen minutes before the last child leaves, the children should be taken indoors. All outdoor play equipment and the safety cones should be put inside the fence, the telephone should be taken back downstairs, and toys should be put away in their proper boxes. The room should be straightened up, and any vacuuming necessary should be done.

When the last child leaves, the staff person should turn the heat off, flush the toilets, turn off all the lights, lock the office door and the front door, and sign out on his time card.

On Friday nights the furniture should be rearranged for Sunday school classes, and loose materials should be put away.

**SNACK TIME**

Children are to wash hands before eating if they have been playing. Children are to sit quietly at the tables, with hands on their laps and feet under the table. They are not to play during the meal or snack time. Before serving the children, lead them in a prayer of thanks for their food. The staff person should serve small portions if they are in doubt about how much the children can eat, and offer seconds if necessary. The number of children and adults that eat is to be recorded for the cook's records. Indicate how much juice or milk was served, and how many pounds (or packages) of bread or crackers were served.



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**LUNCH TIME**

At the Cherry Valley Children's Center, the meal time should be a learning experience for the children. Help the children to follow these guidelines:

1. Children are to wash and dry hands before eating.
2. Children are to sit at the tables with their hands in their laps and feet under the tables until prayer is said. Feet should remain under the table during the meal.
3. Children may talk quietly at their own table.
4. "Please" and "Thank you" should be said when food is served.
5. Children are not to play with their food.
6. If a child does not like a food, do not allow him to say so, because other children will imitate. Tell them that each of them must try at least one bite of each food, and serve them small portions.
7. Children who do not finish their milk and a sufficient amount of their lunch should not be given seconds on dessert.
8. Encourage children to finish the main course before dessert is served.
9. Try to avoid waste by serving small portions. Give the children more when they ask for it.
10. As a staff member, set a good example by eating the food served.
11. Do not allow the children to leave the table until they are excused.

**NAP TIME**

All children under six who are in attendance at the center between 1:00 P.M. and 3:00 P.M. are to be laid down for a rest period. If the children do not normally nap, they are to lie down for a quiet rest period. Have children use the bathroom before lying down to avoid disturbances after the lights are turned off. When the lights go off, children are to be quiet. Sometimes rubbing a restless child's back helps him to quiet down.

**Basic Schedule**

8:15 Bible time. Older children separated from the younger.
9:00 Older children have left for school. Calendar time, sharing time, world awareness, social skills.
9:25 Pre-reading, pre-math activity time.
10:00 Snack.

10:20 Art or craft project.
11:20 Science/health, sense awareness, abstract thinking.
11:45 Prepare for lunch, clean up, use bathrooms.
12:00 Lunch.
1:00 Nap.
3:00 Snack.
3:30 Older children — craft project. Younger children — review.
4:15 Unstructured play.

## Curriculum and Scheduling

**DEVELOPMENTAL SKILLS AND CONCERNS — PRE-KINDERGARTEN AGES 2½ to 5**

*Pre-math*
Sequence
Size comparison
- tall
- short
- fat
- thin
- long
- wide
- deep

Near/far
Numbers 1-10
- verbal
- visual

Shapes

*Pre-reading*
Alike and different
Relationships
- beside
- behind
- under
- over
- around

Opposites
Alphabet
- verbal
- visual

Colors
Discrimination
- auditory
- visual

*Social Skills*
Names of others
Self-expression
Obedience
Manners
Following directions
Group participation
Sharing, waiting for turn
Respect for others
- physical
- non-physical

Temper control
Showing affection
Passive and active play
Willingness to try new things
Creativity

*Physical Development*
Fine Muscle
- cutting
- coloring
- finger plays
- shoe tying

Large Muscle
- running
- jumping
- hopping
- climbing
- sliding
- balance

*Abstract Thinking*
Imagination: was, is, might be
Memory
- sequence of five
- three directions

*Sense Awareness*
Smelling
Listening
Feeling
Tasting
Seeing

*Science and Health*
Time
- before, after
- yesterday, today, tomorrow
- calendar familiarity
- days of the week

Grooming
Why we eat foods
Cause/effect
Distance

*General World Awareness*
Item identification
- clothing
- household items
- food categories
- tools

Activities
- transportation
- recreation
- jobs

*Spiritual Development*
Ability to say memorized group prayers
Ability to pray aloud
Understanding of religious holidays
Growing familiarity with biblical events

*Musical Development*
Rhythm
Simple songs
Singing together in time
Singing in tune

**CURRICULUM SUGGESTIONS**

*Science and Health.* Have different items on the science table. Subjects to be covered are hearing, sight, feeling, smelling, tasting, sea, nature, and planting.

*Bible Instructions.* Choose the materials to be used, but please

check them out with the director. The director may suggest material that should be used.

*Pre-math.* Teach the child to recognize the numbers 1-10. Teach shapes such as square, triangle, star, oval.

*Pre-reading.* Teach the child to listen to sounds and directions. Teach the child to recognize one letter a week. Teach the child to talk clearly.

*Art.* Have gluing, painting, and cutting projects, teach colors, and work with clay or soft dough to teach sculpturing. Have drawing and coloring activities. Use numbers, letters, shapes, and colors in art projects. Utilize various resources like scrap materials on hand.

**GENERAL CONSIDERATIONS**

Use repetition often with children. They like it. Remember that charts for children can be effective and accomplish something only if the child is competing against himself or against an item or idea. Competition against other children must be restricted, but competition against an item or idea should be encouraged.

### Nursery Child's Characteristics (2-3 years)[1]

| BECAUSE HE IS LIKE THIS | WE DO THIS |
|---|---|
| *Physical* | |
| He is little. | Provide equipment suited to his height. |
| He may not grow at the same rate as other children | Do not expect more of the larger child. |
| His large muscles are developing. | Provide large crayons and give simple handwork. |
| His vocal muscles are not developed. | Do not require loud singing; choose songs with notes on the staff. |
| He can do only one thing at a time. | Do not require more. |
| He is active. | Have a large room; have several activities. |

[1]Taken from Marjorie E. Soderholm, *Understanding the Pupil, Part 1* (Grand Rapids: Baker, 1955), p. 39. Used by permission.

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| | |
|---|---|
| He is susceptible to disease. | Have a sunny room on first floor. |
| His senses are hungry. | Provide materials that satisfy. |
| *Mental* | |
| He has a limited vocabulary. | Choose simple stories; use pictures. |
| He likes repetition. | Choose stories worthy of repetition. |
| His attention span is short. | Change activities often. |
| His memory is undependable. | Do not expect him to remember from one day to the next. |
| He believes everything he hears. | Tell him the truth. |
| He does not understand symbolism. | Do not let one object represent another. |
| He has no sense of time. | Use "long ago," not, "fifty years ago." |
| He learns through his senses. | Let him see, touch, hear, taste, and smell. |
| He learns by asking questions. | Give him simple, true answers. |
| *Social* | |
| He is dependent. | Give him assistance when he needs it. |
| He is timid. | Have small groups. |
| He is self-centered. | Teach him to thank God for what he has; teach him to share. |
| He likes to play alone. | Do not expect him to stay in a large group for very long. |
| He has imaginary playmates. | Do not encourage him to give them up. |
| He desires attention. | Commend him for doing right. |
| *Emotional* | |
| He has a sensitive nervous system. | Avoid confusion and noise; choose durable materials. |

| | |
|---|---|
| He is afraid of the unfamiliar. | Provide the familiar. |
| He has many fears. | Avoid stories that cause fear. |
| He frequently says "no." | Avoid opportunity for saying "no." |
| He may have temper tantrums. | Try to avoid them; do not let them accomplish their intended purpose. |
| He needs security. | Visit his home; be regular in attendance. |

*Spiritual*

| | |
|---|---|
| He has hunger for God. | Encourage it. |
| He has abilities and limitations in understanding spiritual truth. | Stay within his spiritual understanding. |
| He "catches" his religion. | Expose him to good examples. |

**Beginner Child's Characteristics (4-5 years)**[2]

| BECAUSE HE IS LIKE THIS | WE DO THIS |
|---|---|
| *Physical* | |
| He is growing rapidly. | Provide equipment that fits him. |
| His large muscles are still developing. | Use large crayons and pictures free from detail. |
| He has much energy. | Allow him to move from place to place. |
| He tires easily. | Alternate activity with quietness. |
| He is susceptible to disease. | Provide a clean, well-ventilated room. |
| His eyes and ears are easily strained. | Have good lighting; speak clearly. |
| *Mental* | |
| His vocabulary is still limited. | Use words he knows. |
| His attention span is limited. | Provide a variety of activity. |

[2]Ibid., p. 60.

| | |
|---|---|
| He can memorize meaningless phrases. | Do not stress memorizing; be sure he understands what he memorizes. |
| He forgets easily. | Avoid asking him to recite at programs. |
| He has limited ideas of time and space. | Use "long ago" and "far away"; do not expect drawings to be in proportion. |
| He has an active imagination. | Help him understand the difference between true and make-believe stories. |
| He is extremely curious. | Answer his questions truthfully. |
| He is literal minded. | Use words that mean exactly what they say. |
| He does what he sees others do. | Live an exemplary life. |
| He acts upon suggestion. | Suggest doing right. |
| He learns through his senses. | Provide things for him to see, touch, hear, taste, and smell. |

*Social*

| | |
|---|---|
| He is self-centered. | Encourage sharing. |
| He is increasing in friendliness. | Be a real friend to him; show him Jesus as his best friend. |
| He is more able to play with others. | Provide opportunity for group play. |
| He is a real conformist. | Set a good example for him. |
| He wants approval. | Praise him for doing right. |

*Emotional*

| | |
|---|---|
| His emotions are intense. | Have a quiet atmosphere; control your own emotions. |
| Fear is the outstanding emotion. | Avoid using fear as punishment; avoid horror stories. |
| He has some control over crying. | Encourage him to ask for things rather than cry for them. |

| | |
|---|---|
| He may "explode" when angry. | Avoid abrupt endings to his activities; do not let tantrums be successful. |
| He may become jealous. | Avoid showing favoritism. |
| He is naturally sympathetic. | Teach sharing with the less fortunate. |

*Spiritual*

| | |
|---|---|
| He thinks of God in a personal way. | Have a personal contact with God. |
| He has simple trust in persons and in God. | Be trustworthy; teach that God sometimes says no. |
| He is beginning to see the difference between right and wrong. | Teach that wrongdoing is not pleasing to God. |
| He asks about death. | Answer simply. |
| He can experience real worship. | Provide times for group worship; be alert for spontaneous worship. |

## First Aid and Emergency Procedures

### MEDICAL EMERGENCIES

Serious (life-threatening) medical emergencies include unconsciousness from any cause, uncontrollable bleeding, extensive burns, compound fractures, fractures of the neck or back, prolonged convulsions, drowning, or any condition which causes severe difficulty breathing.

*Procedures To Be Followed*

1. Administer first aid as directed by the manual located on top of the first-aid kit.
2. Do not leave the child unattended. Summon assistance.
3. Call 788-3333. Report the child's condition. Give the address and

identify the nearest cross street. Report where the child is located in the building and how best to get there from the street.

4. Identify the child.
5. Telephone the parents or emergency designee. If neither is available, telephone the family's physician. Give a realistic assessment of the child's condition. Ask to which hospital the child should be taken.
6. Provide medic or ambulance attendants with the child's name and age; the parents' name, address, and telephone number; and the child's health history form if available.
7. Have a staff member who knows the child accompany him to the hospital and stay with the child until the parent arrives.
8. Assign another staff member the responsibility for completing contact with parents and informing them about the accident, the procedures carried out on the child's behalf, and the facility to which the child was taken.

**SEVERE INJURIES AND ILLNESSES**

Severe but non-life-threatening illnesses or injuries include fractures, lacerations, and severe burns.

*Procedures To Be Followed*

1. Contact parents, emergency designee, or physician.
2. Give a realistic assessment of the child's condition.
3. Ask to which facility the child should be taken if the parent is unable to pick him up.
4. Telephone the medical facility. Report the child's name, age, and condition and the parents' name, telephone number, and address.
5. Have a staff member accompany the child to the medical facility and wait until the patient's parents arrive.

**MINOR ILLNESSES AND INJURIES**

*Procedures To Be Followed:*

1. Follow the first-aid procedures outlined in "Procedures For Illnesses and Injuries in DayCare Centers and Preschools" (by Odessa Brown, Children's Clinic Staff '75) located on top of the first-aid kit.
2. Note all injuries or illnesses on the accident report list.
3. Note on that record any treatment given.
4. Report all illnesses, injuries, and treatment to parents.

**FIRST AID**

*Temperatures.* Use the thermometer in the armpit. Add 1 degree to the reading. Normal temperature is 98.6° as indicated on the thermometer.

*Small cuts and scratches.* Clean the area with surgical soap. If the injury is bleeding, firmly apply a towel compress until bleeding stops. Apply first-aid ointment.

*Nose Bleed.* Apply a paper-towel compress to the bridge of the nose for ten minutes until blood clots. Do not have the child lie flat or tilt his head back.

*Minor Burns.* If possible, submerge the burned area in a basin of cold water; otherwise, apply ice.

*Bee Stings.* Remove the stinger. Apply baking soda and water paste. Call the parents immediately if there is any sign of a reaction.

*Sunstroke.* Symptoms of sunstroke are a red face and hot, dry skin. Keep the head raised, and cool the child with a cold cloth.

*Heat Exhaustion.* Symptoms of heat exhaustion are a pale face and cold sweat. Keep the child warm, and give stimulants.

*Fainting.* Have the child lie with his head low. Loosen his clothing and keep him warm.

*High Fever, Infected Throat, Vomiting, Etc.* Have the child lie down in the isolation room. Call his parents, and have the child picked up immediately.

*Deep Cuts.* If blood is spurting, apply a compress and hand pressure to the nearest pressure point and call the parents and doctor.

*Broken Bones.* Make the child comfortable without moving him. Call the parents and doctor.

*Not Breathing.* Give artificial respiration. Call the fire department or another ambulance service.

*Measles.* If a child has measles, his chest will be red like pepper. Isolate him and call the parents.

*Chicken Pox.* If the child has red spots with white, blistered cores on his face, he may have chicken pox. Isolate him and call the parents.

*Smallpox.* If you suspect smallpox, call the health department. Let no one leave the center.

*Fungus.* Apply sulpher-base ointment to the infected area.

*Ringworm.* Ringworm is actually a fungus that causes red, puffy

rings in patches the size of a penny. Apply sulpher-base ointment to infected areas.

*Padiculosis (Body Lice).* Send the child home. Tincture of green shampoo (sold over the counter) should be used.

## In the Event of a Fire Emergency

### UPON DISCOVERING A FIRE

1. Immediately make a mental assessment of the fire, including the type, the direction it is spreading, and the amount of smoke.
2. Proceed immediately to sound the alarm to signal everyone on the premises that there is a fire.

### EVACUATING THE BUILDING

1. When an alarm is heard, immediately line the children up and use the closest exit from the building, avoiding smoke and flames. Primary and secondary exits are indicated on the *Master Plan of Evacuation* posted in the hallway by the main downstairs entrance. The teacher should be familiar with alternative exits.
2. Do not worry about putting coats and jackets on the children.
3. Do not allow the children to go to the bathroom, recover a toy, or otherwise delay in exiting the building. Do not leave them without supervision.
4. Pick up the roll book.
5. Proceed outdoors with the children. Do not allow them to push, shove, run, or get out of line.
6. Unless otherwise directed by a safety officer, walk with the children to a position a safe distance away from the building and the fire protection equipment.
7. Take the roll and account for all children.
8. Have at least one responsible adult remain with the children. Be calm!

### NOTIFYING THE FIRE DEPARTMENT

1. If there is sufficient supervision, one adult may leave the children and proceed to the nearest safe telephone to call the fire department.

2. If necessary, and if it is safe, all children may be escorted to the nearest telephone to make notification.

**CONTROLLING THE FIRE**

1. Do nothing until all children are safely outside the building and under adequate supervision.
2. If the fire is large or if much smoke is evident, do not reenter the building. Wait outside for the fire department.
3. If possible, shut doors to help contain the flames.
4. Use fire extinguishers according to training and previous instruction.
5. If you are certain the fire is not an electrical, grease, or flammable-liquid fire, use available water to extinguish flames.

**FIRE DRILLS**

At least once a month a fire drill should be held as a means of training in procedures for evacuation.

### Working Guidelines for Employees

1. Use the child's name when talking to him.
2. State suggestions in a positive manner. Telling a child what to do rather than what not to do is less likely to arouse resistance.
3. Give the child a choice only when it is the teacher's intention to leave the situation up to him. Rather than asking, "Do you want to put this apron on?" and thereby giving him the opportunity to refuse, say, "We wear aprons when we paint." Instead of asking, "Do you want to go home?," say, "It's time to go home now." Remember that if a child is given a choice, the worker is stuck with his decision.
4. Avoid excessive parroting of what the children say. For instance, Tommy says, "I went to the fair yesterday," and the teacher says to the rest of the group, "Tommy went to the fair yesterday." Let the children speak for themselves.
5. Help children by kneeling in front of them and looking into their eyes rather than assisting them from behind.
6. When a child has something to say, listen all the way through. Express interest. Avoid correcting the child's use of language.

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Merely say the words properly so that he will learn from a good example. Correcting a child may hinder the flow of words. If a child asks for something and the worker cannot tell what he is saying, say with interest, "I do not understand what you are telling me. Show me what you want and I will help you get it."

7. If a child gets hurt, provide comfort according to the degree of injury. If the injury really is minor, casually redirect the child to another activity. The child will cry more if a big fuss is made over an insignificant injury. A bandage may be offered as a "quick healer" to reassure the child that he or she is all right. If the injury is serious, call it to the supervisor's attention immediately but without unduly alarming the child.
8. Use a tone of voice that helps the child feel confident and reassured. Adults must remember to keep their voices soft rather than loud and harsh.
9. Daycare workers should let the children know they love them by making physical contact with them or by simply saying "I love you."
10. Help prepare the child for mom or dad's arrival to pick them up. The Cherry Valley Children's Center is providing day care for parents, not assuming the parents' role.
11. Plan more activities such as a long story hour or a music time for days when the weather makes it impossible to spend much time outdoors. Also plan some vigorous activity such as physical fitness exercises.
12. Never try to motivate a child by making comparisons between one child and another or by encouraging undue personal competition.
13. Use the most strategic positions for supervising. Be alert to the total situation.
14. Avoid talking too much with the other employed adults. Avoid sitting or standing with other adults together. Circulate in the room and on the playground.
15. Repeat rules over and over as necessary, but avoid lengthy explanations.
16. Avoid talking about children in front of them. Be careful about making comments to the parents about their children. That is primarily the director's responsibility.

## Classroom Guidelines and Discipline

### GUIDELINES FOR CHILDREN IN THE CLASSROOM

1. Since forestalling is an effective way of handling problems, learn to foresee and prevent them. Do not simply mop up after a difficulty.
2. When limits are necessary, clearly define and consistently maintain them.
3. Give each child the maximum opportunity to develop and grow within a structured context. Avoid helping children unnecessarily. If the situation is not dangerous, give the children a chance to work out their own problems before stepping in. Give them the opportunity for trial-and-error and trial-and-success. This is a learning process and an opportunity to develop independence. It is a wonderful feeling the child expresses when he says as he zips up his coat, "I did it all by myself." But if a child asks for help, by all means offer assistance to him.
4. Since classrooms must always display order, have pupils put away all materials and toys not being used. Be sure to give ample notice before clean-up time.
5. Help children learn to respond to the classroom leader who will give instructions and provide an atmosphere of order.
6. Rather than reprimanding a child from the far side of the room or playground, walk up to the child, look at him at eye level, and say what needs to be said in a well-modulated voice.
7. Do not force children to participate in an activity, but do not allow them to distract and disturb the other children.
8. Have children use the restroom at prescribed times to prevent interruptions of structured activity. Exceptions must be made, however. If a child has a toilet accident, avoid punishing or scolding him. Encourage him to tell you in the future when he needs to go.
9. Do not tolerate physical abuse of another child or of the center's property.
10. Do not allow a child to strike another child or anyone else. If a child hits, explain that it hurts. Clearly, calmly tell him he cannot be allowed to hurt anyone else, and no one will be allowed to hurt him. Redirect the child to something he can hit, such as a pounding board or punching ball.

11. Suggest different ways of expressing anger other than biting. The human bite is worse than an animal's. Give biters something to bite (a carrot or apple). Plan activities in which biting is used. Tell the children that God made our teeth to eat with, not to bite our friends.
12. Make a kicker remove his shoes when he feels like kicking. Emphasize the dangers of kicking other children.
13. Do not reinforce tantrums with sanctions (good or bad) that serve the child's desire for attention. Put the tantrum thrower in a room by himself until he can settle down (but do not leave him without adult supervision).
14. Involve children in prescribed learning activities and keep them in the scheduled learning areas.
15. When two children want to do the same thing, give substitute toys or activities to one child. Prior use gives prior claim.
16. Have children use materials and carry on various activities near the interest centers that are provided.
17. Help the children to remember that they should stand on the floor rather than on chairs, tables, counters, and blocks.
18. When necessary, remind a child that talking and singing voices are used inside. Help them save their screaming voices for outdoors.
19. Remember that the health and safety of the children are the primary concerns at all times. If there is any doubt, do not allow it!

**RULES TO REMEMBER**

1. Never publicly embarrass a child by correcting him in front of others in a negative way. Establish standards with children before starting, and let children know the right way. Then make correcting negative behavior a teaching process. Do not talk about pupils' problems, adjustments, and behavior in their presence.
2. Never promise a child anything unless it can be fulfilled. "Hope deferred maketh the heart sick" (Proverbs 13:12).
3. Hold a child's hand in love but not in anger. There will be times when children do not want to be touched. Sometimes the only way to get children to obey is physically to help them carry out directions.
4. Try to use your eyes to control the children.

5. When finished disciplining a child for a particular incident, do not give additional punishment later. If the child has asked for forgiveness and has been forgiven, forget his past actions.
6. Avoid creating discipline problems through lack of organization or poor language-arts techniques. Have everyone listening before giving directions, and give directions clearly. Explain how materials are to be handled when directions are given. Review what was done. Compliment the children on how well they worked.
7. Always have staff members maintain a united front before the children in regard to discipline.

**PROCEDURES OF CORRECTION FOR THE NON-CONFORMING CHILD**

1. Teach the child the standards of behavior when he is first enrolled.
2. If the child misbehaves after he already knows the proper behavior, immediately apply a negative sanction. Do not associate correction with food, rest, isolation for illness, or toilet privileges.
3. The second time the child misbehaves, a swat on the buttocks with the flat of the hand may be administered by the director or his appointed representative.
4. If the child misbehaves in the same way a third time, call in both parents for a conference to request their help in securing the child's cooperation in addition to the teacher's discipline.
5. The fourth time the child misbehaves in the same way, he may be disenrolled at the center's discretion.

A variance from these procedures may be necessary for children who have different needs and problems. If there seems to be a general pattern of disobedience on the part of one child that prevents the teacher from leading the other children in the class, it may be necessary to dismiss the child.

## Employment Policies

**EMPLOYEE QUALIFICATIONS**

*Spiritual.* Each staff member at the center must have a personal testimony of a born-again experience with Christ. He must be able to lead a child to Christ. He must live a life above reproach, avoid vice, and not smoke or drink alcoholic beverages. He should be regular in church attendance.

*Educational.* Staff members must be involved in continuing study in early childhood education. They should be acquainted with first-aid procedures, and they must be thoroughly familiar with this handbook.

*Physical.* Each employee must agree to take a test for tuberculosis every two years. Records must be in the center files. All staff persons must agree not to work when ill with a disease that will affect performance or endanger others with infection. Staff members must be in good health so that a minimum amount of time off is needed.

*Other Qualifications.* Teachers must be 18 years old. Assistants may be under 18. A worker must be able to comfort and discipline children adequately. All persons having direct contact with children must be of suitable temperament for work with children. They must be mature, responsible adults. They must have the qualities of warmth and friendliness. They must have the ability to understand and accept individual differences in children and in all persons with whom they will be working.

Staff members should have a genuine love and concern for children, good common sense, consistency in carrying out work with children, and above all, a sense of humor. In addition, they must acquire an awareness of all school regulations, fees, and policies; the ability to work without direct supervision; and the ability to see work that needs doing as well as enough ambition to do it. Also imperative are the abilities to watch more than one child at a time, to control emotions, to be diplomatic but honest with parents, and to take constructive criticism without hurt feelings.

**STAFF RESPONSIBILITIES**

Each staff member is responsible for supervision of the children to whom he is assigned. The children should be looked at as individuals as well as, as a group. His duty is to provide care, guidance, and development experiences meeting appropriate educational, physical, spiritual, and emotional needs of the children. Teachers will be responsible for planning the care and curriculum for their assigned children in conjunction with the total preschool schedule and guidelines provided by the director or head teacher. Teachers will be asked to fill out lesson plans for each day.

In addition, each teacher is responsible for the general appearance

of the center. Rooms should be kept clean and bulletin boards current at all times. Program planning, room arranging, sweeping, dusting, cleaning sinks, dumping trash, and other assigned cleaning duties should be taken care of each day. Teachers working in the early morning before many children arrive can do some of this work. Teachers working in the late afternoon when only a few children are left can also get some cleaning done. During the children's rest period the bathrooms and other rooms the children are not using can be cleaned. Cots are to be cleaned weekly with spray bottles of disinfectant solution. On Fridays all loose materials and supplies should be put away and furniture rearranged in preparation for Sunday school. The older children can help do this.

Each day teachers should record the attendance of each child as the children arrive, and indicate when they leave the center.

**WORKING AGREEMENTS FOR ALL EMPLOYEES**

*Salaries.* Salaries are set for each employee according to an understanding between the employee and the director. Salaries will be based on ability, training, length of service, education, life situation, experience, and job responsibilities. Payments will be made after each pay period (the first through the fifteenth, and the sixteenth through the end of the month). It is recommended that the staff not discuss or compare wages with other employees other than the director. Decisions for annual increases in salaries are based on each employee's work and in-service training during the year. All benefits will be considered annually during the month of September.

*In-service Training.* Regardless of previous education and experience, employees will be expected to continue the study of daycare techniques and early childhood education practices in order to keep abreast of new research and new knowledge. Study and training may take place on the employee's time outside regular working hours, or as recommended by the director. Methods employed may include, but not be limited to, staff meetings at the daycare center; study of current books and other literature; attendance at recommended professional courses, workshops, and meetings; membership in professional organizations; or enrollment in pertinent courses offered in nearby colleges and universities.

*Holiday Closings.* The center is closed on the following holidays:

New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day, and Christmas Day.

*Lunch.* Lunch will be provided by the center to all employees on the job during the noon hour.

*Services.* Any person employed by the church daycare center will receive free services from the center for their children and one-half off for their grandchildren. Their children will be subject to all policies of the center.

*Hours.* Teachers who are working full time (7-8 hours daily) are entitled to two ten-minute breaks daily. Part-time staff members who work at least four hours are entitled to a ten-minute break. Afternoon staff members should take their breaks during nap time. Other staff members may take breaks by arrangement as necessary. Break time may be used for coffee, using the restroom, personal telephone calls and so on. In cases of emergency, workers may be called back to the floor. Breaks, therefore, are to be taken within the building or on the grounds.

All staff members are expected to arrive at work promptly at the time scheduled. Employee time cards must be filled in daily at the time of departure. Employees may be asked to work overtime or longer hours.

Cherry Valley Children's Center workers are expected to give notice when doctor, dentist, or other appointments are made so appointments can be changed if they are not convenient to work into the center's schedule. At least one week's notice is needed for non-emergency medical appointments. If time is lost because of being late or because of outside appointments, it cannot automatically be made up.

*Probationary Period.* All new employees will serve a probationary period for evaluation of their continuing employment with the center.

*Insurance Benefits.* All employees will be covered by Washington State Industrial Accident Insurance. As a non-profit organization, the center is not required to carry State Unemployment Insurance.

*Period of Employment.* Because of a reduction in summer enrollment, employment periods shall be based on yearly needs within the limitations of the budget. Staff members will be employed for terms arranged on an individual basis. A twenty-one-day notice is requested prior to termination of employment.

*Soliciting.* It is the policy of the daycare center to request staff members not to solicit funds, however worthy the cause, or to solicit business, however good the product, unless authorized and directed to do so by the director.

*Witnessing.* Be ready to minister to families that have needs. Always feel free to share a Christian testimony with a parent, even during working hours if there is adequate supervision of the children. Remember, though, the Lord of harvest would have us pick fruit, not bruise it.

*Supervision.* The staff will be responsible to the director of the center. The director will be responsible to the senior pastor and board. In the event of a lack of agreement on procedure between members of the staff, the director will make the final decision. In the event of lack of agreement on procedure between members of the staff and the director, the director's decision is final. The staff may ask the director to discuss such matters with the senior pastor. No staff member is to bring any items having to do with the operation of the center to the board, congregation, or senior pastor without first consulting with the director and obtaining his permission.

*Hiring.* The director of the center will decide on the employing of any and all personnel. There will be a regular program of review for all personnel. The director may dismiss any employee with due notification.

*Hours.* Hours to be worked will be determined by the director. No employee is to work over 40 hours a week without approval of the director. Hours may be changed by the director at his discretion to best serve the needs of the center. The director will consult with the senior pastor on such decisions.

*Staff Meetings.* All workers are expected to attend scheduled staff meetings.

*Grooming.* Keeping in mind that the staff will be working with small children, it is desirable that employees dress as professionally as possible. A neat, attractive appearance is always in good taste. No shorts, hot pants, or blue jeans should be worn. Street dresses, pant skirts, slacks, and pant suits may be worn. Dress length should be determined with the work in mind. Smocks may be worn over street clothing. Clothes should be selected that can be easily washed and

dried. Children's hands are sometimes dirty, and they will come in contact with the employees' clothes. Shoes, sandals, and other footwear should be comfortable. The daycare worker will spend much time on his feet.

**Employee Working Agreement**

Salary and benefits for _____

September 1980 to September 1981

*Please read all employment policies in the handbook.*

1. As of _____ your salary is _____ per hour. Your period of employment is from _____ to _____.
2. As an employee of the Cherry Valley Children's Center you receive:
   a. State industrial insurance coverage.
   b. Free child care for children, one-half off child care for grandchildren.
   c. Free lunch if employed during noon hour.
3. Six holidays will be paid each year. The holidays will be paid on the basis of your current rate of pay for your current hours of employment per day.
4. During this year you will receive one week's paid vacation based on your current rate of pay for your current hours of employment. Vacation time is to be arranged with the director and taken during the summer months.
5. During this year you will receive _____ paid sick days. These are to be used if you are ill, and not for regular medical or dental care. If you are not sick and do not need to use these days, they will be converted to _____ (one-half) paid vacation time to be taken during the summer. Vacation time is to be arranged with the director. One paid sick day is allowed for every 2 months of employment. Converted vacation days must be used yearly and cannot be accrued.

Signed _____ Date _____

John McMurphy, Cherry Valley Children's Center

# Appendix 3

**Management Guidebook**
**Cherry Valley Children's Center**

## Bookkeeping Procedures

**PROCESSING INCOMING FUNDS**

*Receipting Incoming Funds.* This is to be done by the teacher receiving money from parents.

1. Stamp the blank receipt with the Cherry Valley Children's Center stamp.
2. Use receipts in sequence, being careful not to skip any receipts.
3. Write the customer's name on the receipt, along with the amount, the customer's bank number, and the customer's personal check number.
4. Note in the space at the bottom of the receipt whether the payment was cash or a personal check.
5. Sign or initial the receipt.

*Posting Incoming Funds to Individual Customer Accounts.* This is to be done by the director or a designated person. It need not be done before making a deposit. The transactions are posted from the receipt book to the alphabetically filed individual customer record cards.

1. Enter the sequential receipt number.
2. Enter the customer's personal check number.
3. Indicate the date of posting the transaction.
4. Enter the amount of cash received in the *Credits* column.

*Preparing a Deposit.* This is to be done by the director or a designated person. It need not be done before posting.

1. Prepare the deposit from the receipt book entries.
2. Open the deposit book to the next unused deposit slip.
3. Each deposit slip should have a sequential number written in the upper right corner. Check the previous number, and enter the new number on the slip.
4. Enter the bank branch name, the date of deposit, and the account name.
5. Go through the receipt book and add all cash received. Enter that amount on the currency line.

6. Starting with the first of the undeposited receipts, enter the bank numbers and dollar amounts of the checks.
7. Total the deposit. Double-check the deposit total by beginning with the first of the undeposited receipts and adding them all up.
8. Write the deposit number on the left side of all receipts included in the deposit. Be careful that the number does not bleed through the carbonless paper to the next receipt.
9. Enter the total of the deposit on the last receipt in the deposit.
10. Enter the total of the deposit on the next line in the main journal.

*Updating Accounts Receivable.* This should be done by the director on a weekly basis at the end of the child-care week.

1. After the center closes for the week, total and record the daily and total attendance.
2. Post all income received to the individual customer accounts.
3. Open the ledger card file and pull all the cards. In the *Description* column of each card, enter with pencil the date of the week ending, the child's initial, the total hours of care for the child (from the roll book), and the tuition charged for each child (multiply the hours of care times the applicable rate and round the amount off to the nearest five cents).
4. If a payment has been made for the current week, add all the charges for the week and enter that amount in the *Charge* column with black ink. Subtract the present week's charges from the previous balance, and add the estimated payment to get the new account balance. If the individual pays by the month and has an obvious credit balance, do not write any entries in the *Charge* column in ink. If the account appears to be getting behind, enter the amount of deficit in red by the child's name in the appropriate column of the roll book for the upcoming week. Customer accounts on Friday should either have a zero balance or be paid for approximately one week in advance.
5. Parents should pay all the previous outstanding balance plus an estimation of one week's care in advance. After a teacher has mentioned an outstanding account to a parent, a check mark should be placed next to his name. When a parent has paid an outstanding bill the amount in red should be crossed off. If parents

do not know how much to pay, they or the teacher should make an estimation of the hours of care their child will need. If a child no longer comes to the center and his parents have an outstanding balance, a letter should be written to the parents with the bill for services.

**WORKING WITH THE MAIN JOURNAL**

*Starting a New Journal Page.* This is to be done by the director or his designated assistant.

1. Note the month and page number in the upper left corner of the page.
2. Label the columns at the top of the page, using a previous page as a guide.
3. In the shaded area, enter the monthly balance carried over from the previous page for each column on the front and back side.
4. Place the pad of checks over the pegs and under the clip so that the carbon-backed strip is aligned with the next blank line.

*Preparing a Check.* This is to be done by the director.

1. Be sure the amount has been approved by the board via the monthly projection or the director's authority.
2. Be sure the goods or services have been received.
3. Enter on the check the payee's name, the date, the check number, and the dollar amount.
4. Spell out the amount of the check in long form.
5. Distribute the check amount to the proper column (refer to the master chart of accounts).
6. Sign the check and have it countersigned by an authorized signature.
7. Tear the check out and submit it to the payee.
8. Subtract the check amount from the general balance and enter the new balance.

*Preparing a Payroll Check.* This is to be done by the director.

1. Collect the time cards.
2. Total the daily times, rounding to the nearest fifteen minutes. Determine the total hours worked during the period. Check the time cards to see that the employee's name, social security number, and period ending date are listed on the card.
3. Prepare the journal to enter the gross pay and withholdings on

the back side of the journal page by folding the pad of checks up and back to the left, then folding the right side of the journal page over and tucking it under the checks. Fold the first check back down.

4. From the time-card file remove the individual employee compensation cards, the Employer's Tax Guide (circular E), and the master reference list of employee compensation.
5. Take the first time card and find the employee's compensation card. Place the compensation card under the payroll computation line of the check and align the next blank line on it with the check.
6. Enter the employee's initials in the rate column. Enter the hours worked in the *Reg.* column. Enter the benefit hours of compensation in the *Regular* column, and the total hours of compensation in the unmarked column.
7. Multiply the employee's hours by his rate of pay (indicated on the master reference list). Enter this amount in the *Total* column. This is the employee's gross pay.
8. From circular E determine the Social Security, or FICA, tax (for 1980 it is 6.13%) to be withheld from the employee's wages.
9. Also from circular E on the appropriate semi-monthly payroll period page, find the employee's federal income tax to be withheld under the appropriate *Dependents Claimed* column. The number of dependents claimed for each employee is indicated on the master reference list of employees. Enter those amounts.
10. Multiply the actual hours (not benefit hours) by the state-designated withholding rate (indicated on the employee's master reference list). From January to June 1980, that amount was .0177 for daycare teachers. It will vary for kitchen workers and other employees.
11. Indicate any salary advances in the *Description* column.
12. Subtract all withholdings and advances from the employee's gross pay and indicate the net pay.
13. Enter the check number.
14. Turn the journal page back over and complete the check as instructed above.

*Entering a Deposit in the Main Journal.* This should be done by the director, or whoever prepares the deposit.

1. Enter the word *deposit*, the deposit number, and the amount in the *Deposit* column.
2. Add the deposit amount to the general balance.
3. Move the pad of checks down a notch.

*Completing a Journal Page and Starting Another One.* This is to be done by the director or his designated assistant.

1. Total the *Check/debit* column, total the check distribution columns, including net payroll on the back, and check to see that the total of the distribution columns equals the *Check/debit* column total.
2. Add the *Deposit* column total to the beginning balance and subtract the amount of the *Check/debit* column to see if the general balance column amount is correct.
3. Remove the journal page from the binder and enter the distribution column totals on the next page.

**Policies on Disbursements**

1. The Cherry Valley Children's Center director shall be authorized to make disbursements for the operation of the daycare center program.
2. The director shall not authorize or make any purchase or payment that will create a liability for the center in excess of the amount of two weeks' tuition income without the approval of the board.
3. All bills incurred should be paid on invoice.
4. The director shall submit a written monthly financial report to the board that clearly shows all expenditures and sources of income.
5. In the monthly board meeting the director shall present a monthly projection of expenditures. The director shall endeavor to stay within the projections. Any actual amount that varies significantly from the projection shall be explained by the director.
6. The director of the Cherry Valley Children's Center shall have his salary set by congregational vote and disbursed bimonthly from the center's funds by the director.
7. All employees shall be paid no later than four days after the end of each pay period.
8. No disbursement shall be made from incoming cash on hand.

**Chart of Accounts**

| DESIGNATION OF ACCOUNT | DESCRIPTION OF ACCOUNT |
|---|---|
| *Income Accounts* | *All Income Is Recorded in These Accounts.* |
| Individual parent accounts | One card per family that includes all payments by parents for services. |
| Drop-in care account record | A listing of one-time payments by parents for drop-in care. Parent's name is entered with each entry. |
| Individual parent drop-in care accounts | One card per family that includes all payments by parents who have not enrolled their child. |
| USDA food reimbursement account | A record of funds received from the USDA for the food reimbursement program. |
| Yard sale account | A record of income received from the annual yard sale. |
| Returned checks account | A record of all returned checks, indicating when they were returned and redeposited. |
| Miscellaneous income account | A record of all other sources of income. The name of the source is indicated with each entry. |
| *Expenditure Accounts* | *All Expenditures Are Distributed in the Journal to Expenditure Accounts.* |
| Net salaries account | A record of all net salaries paid. |
| Group health insurance premium withholding account | A record of health insurance premiums withheld from the director's check and paid to the church for joint payment. |

| | |
|---|---|
| Federal tax deposit account | A record of FICA and federal income tax withholdings and employer's tax contributions. |
| Food-service non-food expenditure account | A record of expenditures for papcrware, utensils, other kitchen items, and janitorial supplies for the kitchen. |
| Food-service expenditure account | A record of all money spent for food used in meal preparation. |
| Day-camp expense account | A record of day-camp expenditures excluding food service and salaries. |
| Loan payment account | A record of payments on borrowed money. |
| Classroom supplies account | A record of costs for paper, glue, craft materials, books, and any other expenditures for items used in conducting the class. |
| Office supplies and services account | A record of costs for printing, forms, pens, duplication, rubber stamps, bank service charges, and other items used in office operation. |
| Advertisement and public relations account | A record of expenditures for display ads, classified ads, telephone book ads, newsletters, and other costs for promotion. |
| Telephone account | A record of monthly telephone bills excluding Yellow Pages advertising costs. |
| Capital expenditures account | A record of expenditures for classroom, office, kitchen, and playground equipment whose value transcends the accounting year. |

| | |
|---|---|
| Miscellaneous expenditures account | A record of expenditures for janitorial supplies, redeposited customer checks, state insurance premiums, flow-through money such as expenditures for the church that are paid back, businessmen luncheon costs for the director, staff bonuses, bank deposit errors, first aid, Bible-study needs, open house costs, parent ministry materials, yard sale expenditures, and other expenditures not included above. |
| *Capital Asset Accounts* | *Items Whose Value Transcends the Accounting Year Are Included in These Records. The Purchase Price of Items That Are Bought Should Be Recorded, and Donated Items Should Have a Fair-Market Value Assigned to Them at the Time of Acquisition.* |
| Classroom equipment account | Total value of items acquired for use in the daily program, or other indoor use. |
| Office equipment account | Total value of items acquired for use in operating the office and administrating the center. |
| Outdoor equipment account | Total value of playground equipment, riding toys, and other items used mainly outdoors. |

| | |
|---|---|
| Food-service equipment account | Total value of utensils, pots, pans, and other items purchased and acquired for use by the daycare center. |

The capital assets records of the Cherry Valley Children's Center do not reflect the value of equipment used by the program but acquired by the church. These items are included in the church records.

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JOHN R. McMURPHY received his B.A. from Vennard Bible College in Iowa and his M.A. from Azusa Pacific College in California. He has been instrumental in establishing Christian daycare and preschool programs in the churches he has worked for in California, Washington, and Maryland.

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